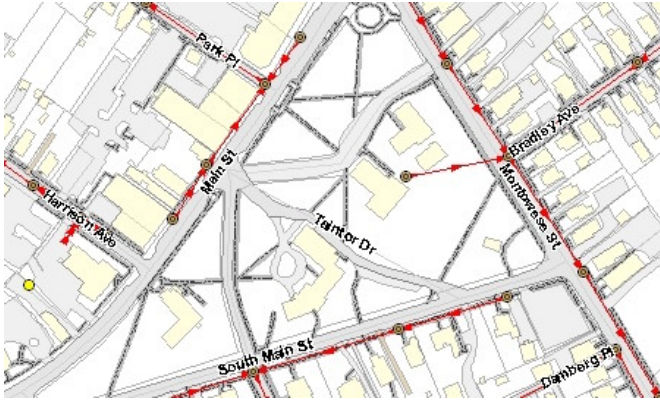


TOWN OF BRANFORD ANNUAL REPORT

2004-2005

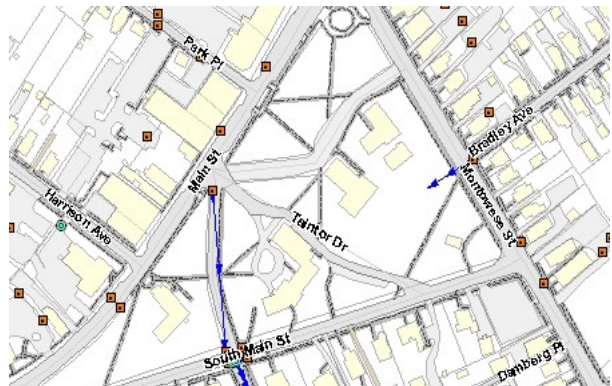


Town Center— Sanitary Sewer Overlay



Town Center Aerial

These photos highlight some of the towns technological advancements. Branford's Geographic Information Systems (GIS) has positively impacted the management of land based services.



Town Center— Storm Drainage System Overlay

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BOARD OF SELECTMEN

BRANFORD, CONNECTICUT



JOHN E. OPIE
First Selectman

JUDITH C. MYJAK
FRANK J. KINNEY

1019 MAIN STREET
POST OFFICE BOX 150
(203) 488-8394
FAX 481-5561
www.branford-ct.gov

FISCAL YEAR 2004-2005

September 29, 2005

Dear Branford Resident:

This past year the Town continued to build on its improved delivery of town services and programs. This type of success can be realized only with the efforts of a first rate, dedicated professional staff and a truly remarkable assembly of volunteers who are committed to improving our quality of life. Below you will find a few, brief lines on the many accomplishment we've enjoyed this past year.

TOWN HALL OPERATIONS

- Implemented the Town's IT strategic plan with stabilization of our off-site servers, expansion of the GIS system capabilities, initiation of a new email/calendar system, and creation of our new town website at www.branford-ct.gov.
- Instituted an on-line asset tracking system for control and valuation of town buildings and properties, including a capital projects manger to oversee their maintenance and management.

INFRASTRUCTURE

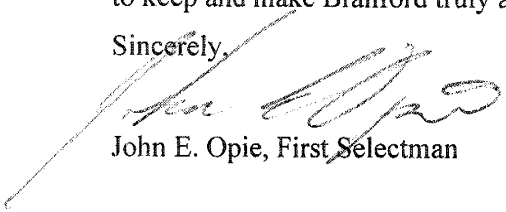
- Our GIS system now contains the entire sewer structure of pump stations, more than 100 miles of existing and planned pipes, and more than 3,400 manhole locations, resulting in better maintenance and service.
- With DOT approval in hand to re-design the "Connector" at Exit 53 and the 'pretzel" on Rte. 1, the Town succeeded in having the General Assembly pass legislation that will convey the state excess property to the Town, allowing the town to rework the land use design for that part of town.
- Working with the U. S. Environmental Protection Agency and the State's Department of Environmental Protection to resolve deficiencies with the sanitary sewer system, the Town is in the process of laying new sewer lines, and installing new pump stations, both on schedule and under budget.

COMMUNITY AND ECONOMIC DEVELOPMENT

- Launched the Town's new website at www.branford-ct.gov providing 24-hour access to information on town meetings, agendas and public events, along with important documents that include the Town charter, code and budget, property assessment information, deed lookups, maps, and data from our new revaluation system.
- Created and led a partnership of the Town, Regional Water Authority and Branford Land Trust to purchase 120 acres of undeveloped land to be preserved as passive open space and to protect the Saltonstall watershed and other natural resource assets, along with winning a \$450,000 grant towards the purchase price.
- Branford's new train station, at the intersection of Maple Street and the new Indian Neck Avenue, is ready for operation and will offer a start-of-the-art station and increased parking for up to 200 vehicles.
- Numerous new and expanded Branford businesses include: the Connecticut Warehouse – an automotive parts distribution center now occupies the former Dana building on Rte. 139; CuraGen has completed its expansion into new lab space on Commercial St., and the new 36,000 s/f Stony Creek Medical Center has opened just off Leetes Island Road.
- In the Town center, the former Robbins & Castellon site is completely rebuilt and ready for occupancy. And,
- The old MIF is now the Anchor Reef, offering new luxury, river-front condominiums, ideally located at the soon-to-be completed intersection of a new Indian Neck Ave. and Maple St. across from the new train station.

I ask all Branford residents to take a few moments to read this report. I am sure you will find, as I did, that it is an impressive documentation of the effort and accomplishments by the Town's fine staff and the many volunteers who work tirelessly on behalf of our community. It is, indeed, an honor and a privilege to be associated with such an outstanding group. I look forward to working with you to meet the challenges and to create the opportunities to keep and make Branford truly a *Sound* community.

Sincerely,



John E. Opie, First Selectman

Office of The Assessor

TOWN OF BRANFORD

1019 MAIN STREET, P.O. BOX 150, BRANFORD, CONNECTICUT, 06405-3771

BARBARA T. NEAL
ASSESSOR



TEL: (203) 488-2039

REPORT OF THE GRAND LIST - OCTOBER 1, 2004

The 2004 Grand List was completed and the Abstract of Assessments was filed with the Town as of January 31, 2005.

The total net taxable property in the Town of Branford as of October 1, 2004 is \$3,233,514,892. This figure includes adjustments made by the Board of Assessment Appeals. This is an increase of \$510,083,454 over the 2003 Grand List.

We will receive a reimbursement from the State of Connecticut of \$243,600.12 based on the elderly exemptions on the 2003 Grand List, along with \$23,080.41 for disability and additional veteran's exemptions on the 2004 Grand List.

We will receive a grant from the State of Connecticut of \$312,782 for the exemptions of manufacturer's machinery and new commercial trucks. We will also receive a reimbursement from the State of Connecticut of \$98,245 for the elimination of motorboats and vessels from our Grand List.

Listed below are some comparisons of the 2003 and 2004 Grand Lists:

	<u>2003 GL</u>	<u>2004 GL</u>	<u>CHANGE</u>
Real Estate	\$2,434,660,010	\$2,936,105,460	\$501,445,450 (+20.60%)
Personal Property	136,766,233	128,592,954	(8,173,279) (-6%)
Motor Vehicles	<u>186,194,409</u>	<u>199,779,797</u>	<u>13,585,388 (+7.3%)</u>
Total Gross	\$2,757,620,652	\$3,264,478,211	\$506,857,559 (+18.4%)
Manufacturers M&E, Truck Exemption & P P Farm	25,890,426	22,691,319	(3,199,107) (-12.36%)
Military & Disability & Blind Exemption	<u>8,298,788</u>	<u>8,272,000</u>	<u>(26,788) (-.32)</u>
Total Net Taxable Property	\$2,723,431,438	\$3,233,514,892	\$510,083,454 (+18.73)

Respectfully submitted,

Barbara T. Neal
Barbara T. Neal, Assessor

2004/2005 ANNUAL REPORT OF THE BRANFORD BOARD OF EDUCATION

BOARD OF EDUCATION

Mrs. Catherine S. Jackson, Chairman	
Mr. Michael A. Krause, Vice-Chairman	Mrs. Susan Spear, Secretary
Mr. Frank Carrano	Mrs. Karen J. Freedman
Mrs. Sonia Kaminsky	Mr. Arthur Lombard
Mr. John Prins	Mrs. Marie Watson

MEETINGS OF THE BOARD

During the period of July 1, 2004, through June 30, 2005, the Board met in regular monthly sessions on the third Wednesday of each month and in committee sessions on the first Wednesday of the month for Education Committee and for the Personnel & Finance Committee. In total, there were 46 regular, committee, workshop and special meetings of the Board.

All meetings were conducted in compliance with Connecticut General Statutes with public participation invited and encouraged.

ENROLLMENT AND STAFF DATA

As of October 1, 2004, pupil enrollment (3,608) in the various levels of the school district was distributed as follows:

ENROLLMENT (as of October, 2004)

Indian Neck School—Early Years Center	(Pre-K)	62
Mary T. Murphy School	(K-4)	444
John B. Sliney School	(K-4)	371
Mary R. Tisko School	(K-4)	450
Walsh Intermediate School	(5-8)	1,105
Branford High School	(9-12)	<u>1,176</u>

TOTAL (includes Special Education)	<u>3,608</u>
------------------------------------	---------------------

PROFESSIONAL STAFF

Providing instruction and necessary support services to the 3,608 pupils enrolled were 265.89 regular and special education teachers, 38.9 professional staff members in speech, social work, guidance counseling, nursing, school psychology, and library and a total administrative staff of 19.1.

COST OF OPERATING THE SCHOOLS

During the 2004/2005 school year, the Branford Board of Education was granted an appropriation of \$38,465,852 from the Town of Branford. In addition, the schools received additional grants as follows:

2004/2005 ANNUAL REPORT OF THE BRANFORD BOARD OF EDUCATION

	<u>Public</u>	<u>Fiscal Agent</u>	<u>Non-Public</u>	<u>Total</u>
State Grants				
School Readiness	\$ 107,000	\$ -	\$ -	\$ 107,000
Family Resource Center	102,250	-	-	102,250
Adult Ed-ERACE	101,242	76,578	-	177,820
Adult Ed-ERACE	50,000	-	-	50,000
Inter. Coop SCC Diversity Dream	1,095	21,905	-	23,000
Interdistrict Coop. S. CT Language & Culture	7,455	101,743	-	109,198
Magnet School Transportation	6,000	-	-	6,000
Open Choice	34,000	-	-	34,000
Ct. Career Choices Office Workforce Competitiveness	11,000	-	-	11,000
Online Writing Experience	15,000	-	-	15,000
ACES Interdistrict -Lucid	115,000	-	-	115,000
Tech. ACES In-service	30,000	-	-	30,000
School Based . Disaster Recovery In-service	6,000	-	-	6,000
Video Conferencing Grant	20,000	-	-	20,000
ACES Interdistrict - Sliney	574	-	-	574
ACES Changing Lives Choosing Teachers	1,000	-	-	1,000
Total State Grants	\$ 607,616	\$ 200,226	\$ -	\$ 807,842
Federal Grants				
Title I improving Basic programs	\$ 186,385	\$ -	\$ -	186,385
Perkins Grant	29,281	12,652	-	41,933
Adult Ed-ERACE	35,000	-	-	35,000
Title IV Drug Free Schools Act	11,953	-	-	11,953
Title II Teachers & Principals	79,224	-	6,053	85,277
Title II Technology	4,677	-	-	4,677
Title III Part A English Lang. Acquis.	12,470	5,448	-	17,918
Title V Innovative Strategies	10,636	-	896	11,532
Primary Mental Health Special Friends	16,376	-	-	16,376
IDEA Sect.611	683,682	-	-	683,682
IDEA Sect.619 Preschool-Special Ed	30,184	-	-	30,184
Total Federal Grants	\$ 1,099,868	\$ 18,100	\$ 6,949	\$ 1,124,917
Other Grants				
School Based Health Center WIS & HS	\$ 206,040	\$ -	\$ -	\$ 206,040
Adult Ed Civics	20,000	-	-	20,000
Cable in the Classroom	1,000	-	-	1,000
Mobil Grant	500	-	-	500
Total Other Grants	\$ 227,540	\$ -	\$ -	\$ 227,540
Total Grants	\$ 1,935,024	\$ 218,326	\$ 6,949	\$ 2,160,299

REIMBURSEMENT GRANTS TO TOWN FOR EDUCATION EXPENDITURES

(Unaudited)

Education Cost Sharing (ECS) / Special Education	1,292,801
Transportation	199,091
Health & Welfare [Non-Public]	23,927
TOTAL REIMBURSEMENT	\$ 1,515,819

RETIREMENT

Retirees during and at the close of the 2004/2005 school year were:

Janet Andrew	Kathleen Baldino	Regina Beausejour
Lucille Bassetti	Robert Blakeslee	Kathleen Boyd
Toni Cartisano	William D'Amato	Joseph Fazzino
Donna Gagliardi	Mary-Ellen Grantland	Marriane Hanas
Judith Hotz	JoAnn Johnson	Naomi Kantrow
Charlotte Kardaras	Carole Leahy	Carol Martens
Colleen McDonald	Elizabeth McGuigan	Linda Muir
James Murray	Anita Ohanian	Jeanette Palluzzi
Antoinette Santomasso	Andrea Schieckel	Mary Schwanfelder
John Schwanfelder	Rosemary Shaw	Sally Stopka
Philip Stull		

Branford Board of Education – 2004/2005

Board of Education Hires a New Superintendent

The Branford Board of Education worked with the consulting firm of Goens/Esparro in hiring a new Superintendent of Schools. On April 1, 2005, Dr. Bruce Storm resigned his position as Branford's Superintendent to assume a position with EASTCONN, an area RESC. During its search for a Superintendent, the Board sought input from the Branford community. Several community members had the opportunity to join a committee to interview candidates for the position. At its May 2005 meeting, the Branford Board of Education hired Dr. Kathleen Halligan for the position of Branford's Superintendent of Schools. Dr. Halligan started the position as Superintendent of Schools on July 1, 2005.

Strategic Planning

This year, the Board of Education developed the Strategic Planning Committee, with Mrs. Sue Spear as its chair. The Strategic Planning Committee worked diligently to address the components of Challenges and Possibilities to insure the plan reaffirmed the district's overall Mission and Institutional Goals, as well as the academic goals for improving student performance. The Committee spent a great deal of time working with our schools' administrators in adopting performance indicators as well as data regarding our students' progress in various academic areas. The Board supports the efforts of the Strategic Planning Committee and its commitment to the evolution of this plan which will guide future efforts and budgeting initiatives of the district.

Communication

The Board of Education's sub-committee, Communication, is chaired by Mr. Frank Carrano. This committee has met monthly to improve and increase connectivity within the Branford community. Some of this committee's initiatives included "Meet the Board," where members of the Board of Education attended PTA meetings at our schools and held question and answer sessions with parents; monthly submissions of Inside Branford Schools, written by Mrs. Catherine Jackson, have appeared in The Sound newspaper; and the videotaping of informative, educational programs by Board of Education members to air on Channel 19. This committee is scheduled to meet on the second Wednesday of each month following the Education Committee meeting.

Branford Board of Education – 2004/2005 (Continued)

Branford Education Foundation

Under the leadership of Mr. Robert Babcock, the Branford Education Foundation has received tax-exempt 501 (C) (3) status. The Foundation Board as well as ex-officio members of the Board of Education have granted Innovation awards to several Branford teachers for programs they have created. Two of the programs which were recognized at Board of Education meetings included S.T.E.A.M., a science program created by Mrs. Helen Elperina one of BHS's science teachers, and Yoga for grade 3 students at Sliney School, a program which originated in Mrs. Leslie Stewart's classroom with the assistance of Mrs. Kathryn Templeton. Additionally, the Foundation has begun to host "Open House" meetings at our schools to promote the community's awareness of the Foundation's work.

Technology

In December 2005, the technology committees of Branford Public Schools (BPS) will present their three-year technology plan to the Board of Education for approval. This report follows the mandatory federal and state formats, including status of the 2003-2006 plan and presentation of the next three-year cycle, 2007-2009.

Infrastructure hardware: The BPS technology network strives to provide learners and their families with equal access to tools that support their learning 24 hours per day, 7 days per week. This includes network tools, hardware, software, and support. The school system's wide area network includes 28 servers, 1,500 end-user computers, and 4,100 end-users (teachers and students). Based on October enrollment, our student-to-computer ratio is 4-to-1. The technology department provides every end-user with a unique network login and network area to store data. The network advantage allows our students and staff to find their data from any computer – on-site or off-site. Two of the 28 servers are thin client servers. Using general Internet access, the students can access their data files and any school software. This fall, the Connecticut Education Network (CEN) will complete their installation at our high school. Once we upgrade the existing T1 lines between buildings to fiber connectivity, BPS will be ready for CSDE online programs.

Infrastructure software: In the last two years, BPS implemented a student information and data warehouse across the school system. Upcoming updates include grade book and assessment enhancements as well as student/parent online access.

Professional development: In the past year, the technology department offered over 300 hours of instructional technology workshops, before, during, after-school and online. The department aligns every workshop to the CSDE Teacher Technology Competencies.

Curriculum: BPS is in the 3rd year of a district-wide student electronic portfolio project. This summer, staff from the three elementary buildings met to create common formats and guides. The electronic portfolios provide an avenue to assess the use of instructional technology within every core curriculum area. This summer's project aligned the elementary students' e-portfolios with those at the grade 5-12 levels.

CMT and CAPT Results

These state-wide standardized tests were administered to our 4th, 6th, and 8th (CMT) grade students and to 10th graders (CAPT). These tests gauge our students' mastery in key instructional areas. For the 2004-2005 school year, the CMT's were administered in the fall and CAPT was given in the spring. Beginning in the 2005-2006, these tests will be given in March 2006 to all students in grades 3-8 (CMT) and grade 10 (CAPT).

Results of these tests indicate our students continue to progress toward proficiency in all areas. The Board of Education plans to continue its goals in the areas of writing and reading to insure that students close small gaps in specific areas. It is designed to move our students toward greater levels of excellence.

Student Performance

Connecticut Mastery Tests 2004:

Grade 4	<u>Mathematics</u> 70% Goal	<u>Reading</u> 64% Goal	<u>Writing</u> 69% Goal
Grade 6	<u>Mathematics</u> 68% Goal	<u>Reading</u> 69% Goal	<u>Writing</u> 65% Goal
Grade 8	<u>Mathematics</u> 61% Goal	<u>Reading</u> 71% Goal	<u>Writing</u> 74% Goal

CAPT – Class of '05:

% Goal	<u>Math</u> 58.5%	<u>Science</u> 56%	<u>Reading</u> 67.6%	<u>Writing</u> 68.2%
% Proficiency	<u>Math</u> 86.4%	<u>Science</u> 91.4%	<u>Reading</u> 92.7%	<u>Writing</u> 92.9%

DISTRICT GOALS: 2005-2006

STUDENT PERFORMANCE GOALS

All Branford students will:

- Increase their proficiency in writing.
- Increase their proficiency in reading.
- Increase their understanding of new science concepts.

Curriculum, Professional Development, and Student Performance Outcomes

Our administrative staff and teachers devote considerable attention to curriculum and professional development, all directed toward improving student performance in various areas. We continue to assess our students' progress through various data collections. The Branford Board of Education supports our districts' endeavors.

Curriculum Development

The District Curriculum Plan: The District Curriculum Plan for the Branford School District was reviewed by the district curriculum council. The Branford Board of Education approved this plan in August 2005. The new Curriculum Plan will be distributed to the district in August 2005.

Implementation of the K-12 Science Curriculum – Year I: The K-12 Science curriculum Implementation plan for the first year was reviewed and approved by the Board of Education in June 2005.

Adoption of the K-12 Fine and Performing Arts, K-12 Music, 5-12 Technology Education, 5-12 Family and Consumer Science, and the 9-12 Business Education Curricula: The new K-12 Fine and Performing Arts, et al, curricula were adopted by the Board of Education in June 2005.

Planning for the K-12 Social Studies Curriculum: The K-12 Social Studies curriculum committee participated in a planning year. A full review and revision of this curriculum is scheduled for the 2005-2006 school year.

Professional Development

The Professional Development Guide: The Professional Development Plan for the Branford School District was reviewed by the district professional development committee. The Branford Board of Education approved this plan in August 2005. The new PD Plan will be distributed to the district in August 2005.

DISTRICT GOALS: 2005-2006 (Continued)

IMPLEMENTATION GOALS

Working together, the administration and staff will:

- Analyze student performance, school wide, in order to identify the lower quartile and devise strategies to elevate their performance.
- Foster improved models of substantive collegial collaboration.
- Implement appropriate differentiated instructional strategies in lesson design to improve instruction in all classrooms.

Horizons Program

During the 14th year of operation for Branford High School's alternative learning program Horizons, the program serviced 70 "at risk" students or approximately 7% of the school population. The students were divided equally between the A.M. and P.M. sessions. For many of these students, the program represents a bridge to enter the regular school program or another route to attain their high school diploma. We had fifteen (15) graduates this year. The program is approaching maximum capacity for the upcoming 2004/2005 school year.

Summer Studies

The self-supporting program of grades 1-8 enrichment courses had 180 students. This is an increase of 25 students from last year. The self-supporting programs of grades 9-12 remedial courses had 81 students participating. This is an increase of 4 students and is over 60 students less than our numbers of three years ago. We don't feel that we'll ever return to those numbers given the competitive environment for students' time over the shortened summer vacations.

The Board of Education supported programs include the grades 1-8 remedial reading program with 99 students, 4 students less than last year, and grades 5-8 remedial retention program with 20 students, 1 more than last year. Our summer Pupil Personnel Services programs had 23 students participating in grades 1-2 and 3-4 classes, 14 less than last year. We had 23 students at our pre-school classes at Indian Neck Early Years, the same number as last year. Our speech/language teacher provided services to 45 youngsters, 17 more than last year.

All programs take place at Branford High School aside from the Early Years Program at Indian Neck. It has proven to be at good arrangement at Branford High School with excellent cooperation from the administration and custodial staff.

Adult Education

With the retirement of Mr. James Murray on June 30, 2005, Branford has hired Mr. Paul Dzialo as its new Adult Education Director.

Branford has completed its 14th year as provider for the five-town region of ERACE - East Shore Region Adult and Continuing Education with the cooperating towns of North Branford, Guilford, Madison and Clinton. About 330 students participated in our state mandated programs [Citizenship (4 students), English As a 2nd Language (142 students, over 60 with Ecuador as their country of origin), Adult Basic Education (12 students), GED (High School Equivalency Program Preparation) (91 students) and High School Credit Diploma Preparation (82 students)] at four learning sites. Eighteen students received a Branford High School Diploma and twenty received a Connecticut state GED Diploma. Student participation has slipped with the exception of GED Preparation, for which we have no explanation. We successfully competed for federal grants worth \$205,000 allowing us to overcome the limited and "capped" support from the Connecticut State Department of Education.

2004/2005 ANNUAL REPORT OF THE BRANFORD BOARD OF EDUCATION

Adult Education (Continued)

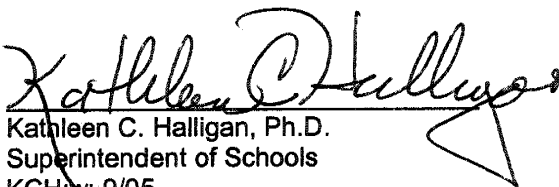
Fee based enrichment/general interest courses offered in Branford Adult Education, primarily at Branford High School, enrolled nearly 1,200 students in the fall and winter/spring semesters. Our mission to offer a diverse selection of courses at reasonable prices to our residents continues. We are fortunate that our brochure combines courses from Branford, North Branford, Guilford/Madison and Clinton Adult Education. This allows Branford residents to participate in nearly 300 courses in our five-town region. The brochure may be viewed at any time on-line at www.erace-adulted.com.

Summary

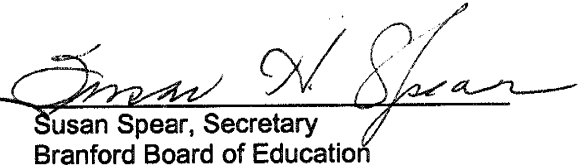
Brief narrative accounts like those required by a document such as this one can never do justice to the richness of the enterprise which occurs daily in our schools. Moreover, the complexity of the teaching-learning equation defies neat parceling into terse, easily read segments for annual reports. There is so much more to what gets accomplished in our schools that it seems reasonable, if not essential, to suggest that those who want to know more, who want to see more and understand what we are about in all of our many facilities and programs, that they visit our website (www.branford.k12.ct.us), that they take advantage of open houses held during Education Week (November 14-18, 2005) each year in all schools, that they pay attention to the Branford Educational Cable Channel (Channel 19), or that they volunteer to help out in one or more of our programs.

The Board of Education actively seeks your suggestions and your support, and appreciates your interest in our children and in their futures.

Respectfully submitted,



Kathleen C. Halligan, Ph.D.
Superintendent of Schools
KCH:w; 9/05



Susan Spear, Secretary
Branford Board of Education

Branford Fire Department

45 North Main St.
Branford, CT 06405

ANNUAL REPORT **JULY 1, 2004 – JUNE 30, 2005**

The mission of The Branford Fire Department is to provide the services necessary to minimize the loss of life and/or property threatened by the hazards of the fire, explosions, medical, chemical, and rescue related emergencies, through fire suppression, code enforcement, and conscientious prevention and education.

The focus of the Mission Statement and a strategic planning effort shall be used to determine what services and the level of delivery which the Department shall provide as a minimum to its taxpayers and guests visiting the community. The potential services cover a wide range of hazards and delivery parameters.

The Branford Board of Fire Commissioners meets the last Thursday of the month at the Canoe Brook Senior Center. Meetings are conducted by the Chairman Robert Massey Jr. In addition the Commission has several committees which oversee apparatus, emergency medical services, finance and buildings.

The department is directed by Chief John J. Ahern and his staff consists of one (1) full time Assistant Chief, two (2) Volunteer Assistant Chief's four career (4) Deputy Chiefs, twenty nine (29) career firefighters, and one (1) administrative assistant. The Department is also supplemented by approximately 50 highly trained volunteers.

Call volume for the year was 5141 calls, including eighty (82) structure fires, thirty two (32) vehicle fires, and eleven (11) brush fires. The balance of the call volume was largely medical emergencies and various other types of service calls.

The fire departments operating budget was only increased by 0.7% this year all while maintaining the high quality of service the citizens of Branford expect. The department stills struggles with staffing shortages which the Commission and the Chief's Office continue to address. An open line of communication with politicians and the public is critical to the positive progression of the department. In the upcoming budget two additional daytime firefighters will be added to supplement our staffing during these critical hours. Our volunteer staff continues to do an excellent job and remain a vital part of our operation. These volunteers donate countless hours of their own time not only in responding to fires but in training, education and fund raising.

This year the department replaced our busiest fire apparatus, Engine-1, with a state-of-the-art custom pumper. The new Engine-1 features more interior room for the crews, more storage space for equipment, an improved diesel engine, and several enhanced safety features. The truck was also painted the traditional "fire engine red" and it is the intention of the department to change to this color scheme over the course of several years. The department was also fortunate to receive another federal grant this year and will be replacing our Fire Boat, Marine-5. This vessel is kept in the Stony Creek section of Town and has served the Town for over twenty (20) years. The grant will enable the department to purchase a vessel with more safety features, better crew quarters and enhanced firefighting capabilities.

The Department with the cooperation of the Town has put together a building committee this year to look at the feasibility of renovations/additions to our headquarters facility. Fire Headquarters was built in 1962 and we have outgrown its intended use. Apparatus are now much larger, we have increased our staff, and the energy efficiency of the building is far below today's standards. The committee will be working hard to put together a comprehensive plan that will suit the needs of the fire service while keeping the costs to a minimum.

The Fire Marshal's Office continues to inspect and maintain a high level of safety for all public buildings. The office also investigates and reports all fires into the national fire incident data base. The department is fortunate to have a total of nine (9) State certified Marshals' all of whom continue to enhance their training and fulfill the obligations of their appointment. This office continues to aggressively enforce the fire code and works closely with the State Attorneys office in prosecuting offenders. The Fire Marshal's Office continues to be very proactive and is now working more closely with other town regulatory agencies to ensure the safety of the public.

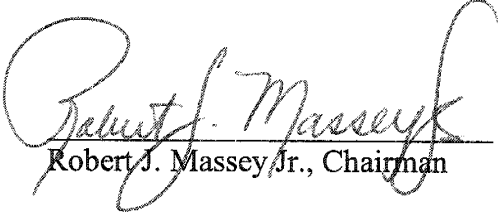
Our Paramedics and Emergency Medical Technicians are easily the busiest group in our department responding to about two thirds of all of our calls. Our Paramedic Ambulance service is among the best in the State and continues to be envied by many municipalities. The taxpayers of Branford can rest assured that these individuals are highly trained and continue to provide the best service possible twenty four hours a day.

Our fire prevention program continues to run in high gear. The fire prevention trailer is in constant demand by the schools and various civic organizations and has also been loaned to other area departments. The ultimate goal of the department is to prevent fires through awareness and education. This year two new ordinances were passed by the RTM, one which mandates "lock boxes" at all commercial establishments, and the other requires the proper maintenance of all hydrants throughout the Town.

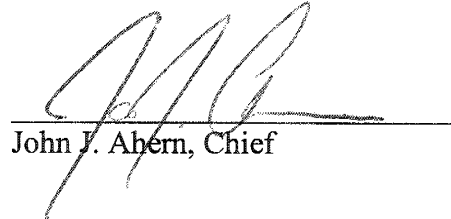
The Board of Fire Commissioners and the Chief's office are very proud of our entire staff and applaud their commitment to excellence. Our members continue to strive to meet the goals and objectives of our mission statement and have become a highly regarded department throughout the State. The Branford Fire Department stands ready to serve the

citizens of Branford with highly trained and dedicated people committed to protect our community.

Respectfully Submitted,



Robert J. Massey, Jr., Chairman



John J. Ahern, Chief

Branford Board of Police Commissioners

33 Laurel Street
Branford, Connecticut 06405

Jon Grossman
Daniel Bullard
Joanne McGuigan
Bruce Morris
Jill Marcus



Anthony DaRos
First Selectman

Robert W. Gill
Chief of Police

Annual Report

July 1, 2004 – June 30, 2005

The Board of Police Commissioners meets regularly on the second Monday of each month with the exception of any month having a legal holiday on the second Monday of the month. Special meetings are scheduled when the business of the board dictates such.

Commissioners McGuigan and Grossman continued to serve as Chair and board clerk respectively. Commissioners Gott, Morris and Bullard served on the traffic while Commissioner Marcus, Chair McGuigan and Commissioner Grossman made up the budget committee. The allotted authorized police officer positions remained at fifty. However the Board of Finance and RTM did authorize the hiring of an officer to replace the officer who continues to be involuntarily extended in his service with the U.S. Coast Guard.

The department completed the year with minor surpluses in several accounts. There were major transfers from different line items into overtime, gasoline and auto parts. However, these shortages were anticipated from the beginning of the year due to manpower shortages, the uncertainty of the fluctuating price of gas and the aging of our motor fleet.

For the fiscal year absence from work due to job related injuries declined seventy six percent from the previous year. Fiscal 2003 – 2004 had a total of seven hundred fifteen lost days between five officers. Fiscal 2004 – 2005 had one hundred seventy days lost to injury between three officers; eighty of which were to one officer. During the last third of the year there were no duty related injuries.

The grants, asset forfeitures and stipends received for the year were as follows:

State Department of Transportation	\$87,522.00
State Asset Forfeiture	\$18,728.84
Federal Asset Forfeiture	\$13,079.72
Statewide Narcotics Task Force	\$22,240.00

From our perspective, the most important incomplete business of the department is to resolve the matter of finding a location for, and building a firearms range. We have hopes of finalizing that project during fiscal 2005 – 2006.

Joanne McGuigan
Chair

A handwritten signature in cursive script, reading "Joanne McGuigan".

Robert W. Gill
Chief of Police

A handwritten signature in cursive script, reading "Robert W. Gill".

BRANFORD DAY CARE CENTER, INC.
16 BIRCH RD.
BRANFORD, CT 06405
(203) 488-4512
beryl meiner, director
A NONPROFIT TOWN AGENCY

The Branford Day Care Center, Inc. was founded by community members in 1974 to provide quality early childhood education as well as affordable child care for the Branford community.

In our thirtieth year, the center became accredited by the National Association for the Education of Young Children. This requires a long process of self-study and evaluation and identifies our center as meeting a stringent set of criteria.

In 2005, Branford Day Care Center received a grant from the state Department of Social Services for \$245,955.00. The center also receives partial meal reimbursement from the Department of Education Child Care Food Program for the breakfasts, lunches, and afternoon snacks that we serve daily. The rest of our funding comes from parent fees, the United Way of Branford, and Care 4 Kids. Without fundraising, we would operate at a deficit.

We serve approximately 75 families a year, providing a developmentally appropriate curriculum for children 8 weeks through kindergarten age.

There is a sliding fee scale for families who earn less than 75% of the state median income. We also have a few private, non-profit slots.

To complement our theme based cognitive learning program, we have special classes in Spanish, dance-gymnastics, music, yoga, sign language, and drama.

We have a certified schoolyard habitat which is open for community enjoyment. We hosted the Shoreline Greenway Trail groundbreaking ceremony. We work closely with the Branford Garden Club, with local schools, and boy scout troops to maintain the habitat. Our children also garden in raised beds, growing fruit and vegetables.

Several students won awards from the local, state, and national Garden Club Poetry and Poster contest this year.

THE BRANFORD GREEN COMMITTEE

ANNUAL REPORT

July 1, 2004 - June 30, 2005

COMMITTEE MEMBERS

Winnifred Judge - Chair - Garden Club

Jane Bouley - Town Historian

Charles Frink - Congregational Church

Arthur Howe - Member-at-large

Jeanne Hyatt - Academy

James MacBride - Baptist Church

Nicholas Nickou - Member-at-large

Brian Walsh - Chamber of Commerce

Frank Zemina - Trinity Church

The primary work of the Green Committee has involved a resurvey of Section A & B, areas fronting on Main Street and South Main and to the east, Montowese Street and to the west, Taintor Drive. We are now on a maintenance schedule. This coming year Sections C & D will be resurveyed. Specific trees were marked for vertical mulching, pruning of deadwood and suckers and crown cleaning. Vertical mulching includes drilling a series of holes 2 inches in diameter in the soil around the tree to the depth of 12-18 inches. Each hole is filled with mulch to alleviate root damage from compaction.

Our Committee has asked the town to replace the present black top curbing or non-existing curbing with asphalt curbing on both sides of Town Hall Drive and on the right side of Taintor Drive. This type of curbing would keep cars off the Green and would help to alleviate compaction of the soil at the base of trees. Compaction creates stress problems for the tree and in time deterioration of the tree becomes evident.

The Branford Garden Club donated a Dawn Redwood tree replacing a diseased maple removed last year. A policy for donating trees has been established by the Committee with the approval of the First Selectman and the Tree Warden in that no donor plaques are to be placed on or near the tree. The donor's name will be mentioned in the Annual Report and in any article released to the newspapers.

Our Committee appreciates the cooperation and help of the Public Works Department under Ed Masotta, who is also the Tree Warden.

BRANFORD HOUSING AUTHORITY
PARKSIDE VILLAGE I AND II
ANNUAL REPORT
2004/2005

Parkside Village is located at 115 South Montowese Street and 3 Block Island Road, Branford, Connecticut, a 90-unit apartment complex for the elderly, disabled and handicapped. The units are a mix of efficiency and one-bedroom units. Merit Properties, Inc manages the property for the Housing Authority. These rental units are for seniors 62 years of age and older and for the certified disabled.

Applicants must complete an application and meet certain income requirements to be eligible for occupancy at Parkside Village. Applicants on the waiting list are selected to fill an apartment vacancy through a point system that considers income, income to rent ratio, substandard housing, and current living situation. A resident's rental payment is based on 30 percent of the resident's income. All interested individuals are encouraged to apply. There are three designated handicapped apartments.

The five Branford Housing Authority Commissioners are appointed by the Town of Branford to serve on the Branford Housing Authority for three-year terms.

Some of the Housing Authority accomplishments are listed below.

Rental Assistance Program Grant Contract was renewed by the State of Connecticut to the property to subsidize residents that had to pay more than 30% of their adjusted annual income for rent.

Resident Service Coordinator Grant Contract was renewed by the State of Connecticut to the property to provide a Resident Service Coordinator on site.

Specific areas of the fire alarm system were upgraded.

Interior of apartments are being renovated with new carpet and flooring as needed.

Hot water tanks were replaced as needed.

Stoves and refrigerators were replaced as needed.

For information on applying to Parkside Village, please contact Merit Properties, Inc, at P.O. Box 487, Branford, CT 06405 or call (203) 481-3194.

BUILDING DEPARTMENT
1019 MAIN STREET
POST OFFICE BOX 150
BRANFORD, CONNECTICUT 06405

ANTHONY B. CINICOLA
BUILDING OFFICIAL

(203) 488-1651
FAX 481-5561

STATISTICAL ANNUAL REPORT

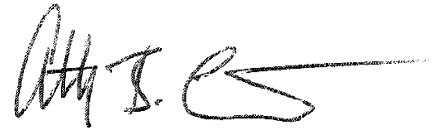
July 1, 2004 to June 30, 2005

Building Permits Issued	2003-2004	2004-2005
Commercial Buildings	9	14
Single Family Dwellings	42	46
Two Family Dwellings	0	1
Condominiums & Apt. Units	0	0
Building Permits - Other	927	929

Number Permits and Cash Received	#	Fees Collected 2003-2004	#	Fees Collected 2004-2005
Building Permits	996	\$355,190.00	993	\$478,252.00
Electrical Permits	449	\$20,960.00	474	\$47,068.00
Plumbing Permits	250	\$13,920.00	283	\$30,579.00
Heating, A/C Permits	212	\$20,550.00	231	\$53,474.00
Education Fee				\$2,411.00
Total Permits & Fees	1907	\$410,620.00	1981	\$611,784.00

yearly change = +48.99%

Respectfully Submitted,



Anthony B. Cinicola
Building Official

Canoe Brook Center

Town of Branford, Aging and Adult Services
Matthew H. Brady, Director
Dagmar Ridgway, Assistant Director

11 Cherry Hill Road
Branford, CT 06405-3005
(203) 481-3429 fax (203) 315-3370

Luba Mebert Schmid, Chairman
Blossom Rose
Anne Laird
Jacqueline Cohen
Rebecca Randall
Phyllis Batrow
Diane Anderson
Ann Freeman
Alexander Murphy

Matthew H. Brady, Director
Dagmar Ridgway, Ass't Director

Ex-Officio
John Opie, First Selectman

Annual Report July 1, 2004 to June 30, 2005

At any one time there are approximately three thousand senior citizens registered at the Canoe Brook Center. A broad range of activities and services are offered to meet the requests and needs of a full spectrum of members from newly retired to older frail elderly.

The objectives of the Senior Center are to:

I. Provide opportunities for socialization among elderly, to structure educational and enriching experiences, and to promote the personal support of peer groups.

ACTIVITIES UNITS OF SERVICE <i>(unless otherwise indicated)</i>	2004	2005
A.) Overnight & Day Trips	1430	1403
B.) Social Events <i>(individuals participating)</i> <i>cards, bingo, billiards, bridge, mah jongg</i>	249	253
C.) New Perspectives <i>entertainment & cultural events</i>	317	572
D.) Crafts <i>(individuals participating)</i> <i>art, crafts, ceramics, quilting, knitting, crocheting</i>	65	78
E.) Computer Education <i>(individuals participating)</i>	118	103

II Promote Health & Physical Fitness

Health & Physical Fitness UNITS OF SERVICE <i>(unless otherwise indicated)</i>	2004	2005
A.) Nurse's health Clinic	1166	1045
B.) Flu immunization	443	494
C.) Fitness <i>(exercise, swimming, dancing, T'ai Chi)</i> <i>(individuals participating)</i>	189	195

III. Be an advocate for Branford elderly and all Town residents in cases where service is not provided by other local agencies.

A. SOCIAL SERVICES DIFFERENT PERSONS <i>(unless otherwise indicated)</i>	2004	2005
*Fuel Assistance	579	585
*Food Stamps	75	66
*Title XIX	236	238
Old Age Assistance	30	27
Hot Lunch Weekdays	97	78
Social Security	240	251
Medicare/Medigap	962	995
Private Insurance	108	142
Protective Services	31	34
Educational Seminars (defensive driving, estate planning, medical insurance, etc.)	401	387
Nursing Home Placement	21	12
Financial Counseling	475	622
Housing	887	908
Lawyer Referral Service	56	69
Police Consultation	4	6
Income Tax Forms Assistance	85	85
Handyman	168	183
Employment	33	47
CONNPACE/CONNMAP	611	650
Renters Rebate	160	175

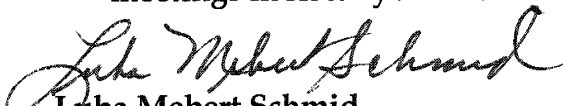
B. TRANSPORTATION INDIVIDUALS PARTICIPATING	2004	2005
Two Busses operating daily in Branford for Shopping, banking, errands & socialization	122 individuals 12,514 one way trips	120 individuals 11,285 one way trips
My Ride, Greater New Haven Transit District's transportation for the disabled & elderly Branford Residents; 7 days a week from 7 am to 7 pm.	399 individuals 6,191 one way trips	460 individuals 12,589 one way trips
*Three cars for medical appointments in Branford and the Greater New Haven area	354 individuals 7,742 one way trips	414 individuals 7,688 one way trips

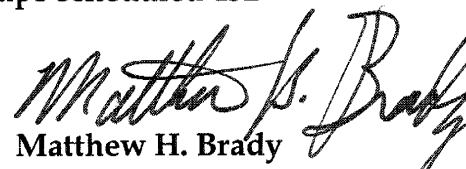
***Available to all Branford residents regardless of age**

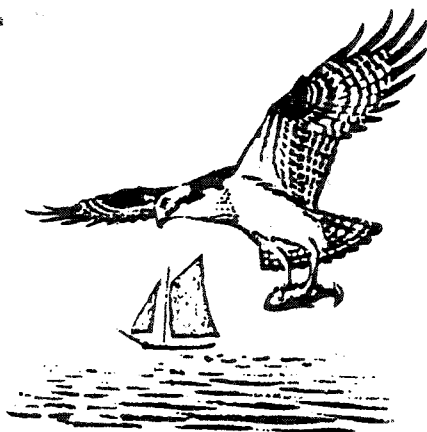
STAFFING AND BUDGETS:

Five full time employees: a Director, Assistant Director, Transportation Coordinator, Transportation Assistant, Administrative Assistant and ten part time workers.
The Town budget for Elderly Services was \$318,728. The Branford Senior Citizen Activity Account, which charges for trips and Center activities, spent \$225,743.

TOWN & COMMUNITY MEETINGS: 48 Committees and Interest Groups scheduled 432 meetings in fiscal year 2005.


Luba Mebert Schmid
Chairman


Matthew H. Brady
Director



Osprey-Assist its return

Branford Conservation and Environment Commission

P.O. Box 150, Town Hall
Branford, Connecticut 06405

Commissioners - Fiscal Year 2004-2005:

Chet Blomquist
Bob Davis
Karyl Lee Hall (Co-chair)
Karen Hannon
William Horne (Co-chair)
Art Howe
Carol Kaminsky
Peter Kaminsky
Lindsay Mathews
Eleanor Saulys
Chris Sullivan
Laura Magaraci (Clerk)

Report of the Branford Conservation and Environment Commission July 1, 2004 – June 30, 2005

Meetings: 1st Wed. of month at 7:30p.m. , Canoe Brook Center (no August meeting and the July meeting is usually a field trip on a date to be determined)

The Conservation & Environment Commission notes with sadness the recent passing of past-Chairman Peter Kaminsky. His dedicated efforts to protect and enhance Branford's environmental resources were important contributions to the Commission's past success in fulfilling its mission. He will be greatly missed.

Background Information:

Branford's Conservation and Environment Commission was established in 1992 through an amendment to Chapter 21 of the Code of the Town of Branford. In this amendment, it states: **The Commission shall investigate pollution within the Town including alleged violations of clean air and clean water standards as established by The Board of Selectmen, the Representative Town Meeting and other town, state and federal agencies procedures, ordinances, rules and interlocal agreements to abate and prevent pollution. It shall conduct such surveys as may be required, investigate the source and nature of pollution hazards, review federal, state and town records and conduct public hearings for the purpose of obtaining information leading to the abatement and prevention of pollution. The Commission shall keep records of such surveys, inspections or hearings.**

At the state level, the enabling legislation for the operation of the Conservation Commission is found in Chapter 97 Section 7-131a of the Connecticut General Statutes. Its duties and discretionary abilities stem from its purpose: "...the development, conservation, supervision and regulation of natural resources, including water resources within its territorial limits.

According to this legislation, a conservation commission must perform the following:

- Keep an index of all open areas;
- Conduct research into the utilization and possible utilization of land areas of the town;
- Administer gifts in the name of the town for the commission's purposes subject to the terms of the gift;
- Approve, prior to submission, state grant-in-aid applications for programs to preserve or restrict the use of open space land to conservation or recreation purposes;
- Keep records of its meetings and activities and shall make an annual report to the town.

Conservation commissions are also permitted to perform other duties such as:

- Make recommendations on proposed land use changes to planning and zoning commissions, inland wetland agencies and other town agencies;
- Recommend plans and programs for the development and use of all open areas to the planning and zoning commission;
- Advertise, prepare and distribute books, maps, charts, plans and pamphlets necessary for its purposes;
- Inventory natural resources and formulate watershed management and drought management plans;
- Acquire land and easements in the name of the municipality, with the approval of the legislative body;
- Promulgate rules and regulations, such as the establishment of reasonable charges for the use of land and easements for any of its purposes;
- Receive gifts in the name of the municipality and administer these gifts for such purposes subject to the terms of the gift;
- Apply, if the municipality so designates, for state grant-in-aid of a program to preserve or restrict to conservation or recreation purposes the use of open space;
- Supervise and manage municipally owned open space or park property when the agency normally responsible for such duties delegates that power.

Budget FY 2004-05: Total approved = \$6,200.

Highlights/Investigations/Projects FY 2004-2005:

- **Natural Resource Inventory:** Produced in FY 2003/2004, this 102 page report includes maps and tables which inventory Branford's natural resources. It includes

sections on Physical Landscape Features, Water Resources, Biological Communities, Land-Use, Recreation and Open Space, and Environmental Problems. The Commission allotted funds for further printing of the NRI, which is also available online on the Branford Land Trust website @ <http://www.branfordlandtrust.org/natural> resources inventory.

- **Subdivision plans and other town projects:** The Commission reviewed and commented to the Inland Wetlands and Planning & Zoning Commissions on open space set-asides and other environmental aspects of proposed and on-going projects in the town, including River Walk (Upton Property), the Tinker Woods subdivision, and logging on the Vigliotti Queach Road property.
- **Open Space Acquisition:** The Commission continues to comment on and encourage the acquisition of open space parcels by the Town. In 2004/2005, the Town acquired the Bender (Saltonstall Mountain) property, a large parcel rich in diverse habitat, paid for in part by a matching grant from the Open Space and Watershed Land Acquisition Grant Program that was applied for with help from Commission members.
- **Managing Small Open Space Parcels:** The Commission is developing a policy regarding the evaluation, monitoring, oversight and identification of small open space parcels that the town has acquired over the years.
- **Scenic Roads Committee:** The Commission continues to participate in the Scenic Roads Committee of Branford and Guilford, which has led to state grants for such projects as the Branford River Gateway which provides access to the Branford River on Montowese Street including improvements in the sidewalks and native plantings in this area.
- **345 kV electric transmission line:** When an alternate route through Branford for a new 345 kV electric transmission line to Fairfield County was proposed, the Commission filed with the Connecticut Siting Council to receive documents related to the power line application in order to evaluate the potential impact on Branford's environment and comment to the Siting Council if appropriate.
- **Pollution:** The Commission continues to monitor and comment on environmental pollution issues in the town such as soil contamination, storm water run-off, and the use of asphalt millings. The Commission is committed to increasing its oversight in town pollution issues.
- **Public Education:** The Commission presented public displays at the Branford Festival and the Blackstone and Willoughby Wallace Libraries and conducted educational and hands-on workshops aimed at increasing the awareness of Branford residents on a number of important environmental issues, including energy conservation, water quality and storm water management, and the problem of invasive plant species. The Commission funded the creation of display samples of common invasive plant species to be exhibited and used as an educational tool.
- **Books for Libraries:** The Commission worked with the staff at Blackstone Memorial Library and allocated funds for the purchase of books that cover a wide range of environmental issues. These volumes will serve to educate residents of the town on the environmental issues facing our community and our world. It is the goal of the Commission that the books will serve to inform and inspire a new generation of environmentally aware citizens.

- **Working with other bodies:** The Commission is working with other groups to help resolve local environmental and natural resource problems. For example, the Commission jointly met with the Parks and Open Space Commission to discuss how best to control the use of ATVs and other motorized vehicles on town open space. The Commission has also been involved in trying to find solutions to repair erosion problems at Pisgah Brook.
- **Coastal Projects:** The Commission continues to investigate coastal projects requiring Connecticut Dept. of Environmental Protection permits by visiting these sites and reporting back to the Commission.

Services offered by the East Shore District Health Department

Environmental Health

**Food Service Inspection & special event licensing of food vendors
On-site subsurface sewage disposal regulation
Private well water supplies site inspection and approval
Housing Code enforcement
General nuisance complaint investigation
Child day care facility inspection
Public pool inspection
Beach and bathing water monitoring
Lead paint regulation
Radon testing kit distribution
Motel inspection and registration
Cosmetology permitting and inspection**

Community Health Services

**New Haven area Oral Health Coalition
Volunteer medical transportation program
Annual influenza/pneumonia vaccination clinics
Well child care/immunizations
Blood pressure and other screenings
Participation at local fairs, expos
Physical activity program
Injury prevention program
Home health promotion visits
Diabetes management program
Fetal and Infant Mortality Review
Childhood lead case management
Smoking cessation classes
Oral health promotion**

Disease control

**Lyme disease education and tick testing services
Rabies follow up & control
Tb follow up and control
Emerging Infections Planning
West Nile virus, mosquito program
Communicable/reportable disease investigation and follow up
Local and regional emergency response
Asthma prevention & management program
Lead case management**

Health Statistics

**Morbidity data and tracking
Birth and death statistics available at Town clerk's offices**

Other Programs

**Public health emergency planning
Branford Pump Out Boat
Local aquaculture oversight**

East Shore District Health Department

The East Shore District Health Department is committed to improving the health and well being of the residents Branford, East Haven and North Branford. The district carries out its mandated responsibilities, as stated in the Connecticut Public Health Code and fulfills all or part of each of the ten essential services of a local public health system. There are presently six full-time, three part-time and three contractual employees serving the three communities. The district has an eight person Board of Directors with representatives from each town and acts in an advisory and policy role.

District programs are primarily funded by state operating grants, preventative health block grants, town per capita contributions and fees collected for permits, licenses and services. Public health services to the participating towns are offered directly to residents by the health district staff or indirectly through cooperation and agreements with partner agencies or individuals to carry out our public health mission.

NEW THIS YEAR...

***Introducing improved access to East Shore District
Health Department Resources!***

**Please visit our new and improved website. A variety of
commonly requested forms and information is posted on
our website, which is updated regularly.**

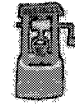
www.esdhd.org

**We are pleased to provide general information and forms in each
Town Hall for your convenience. Next time you visit Town Hall, please
check out the new East Shore District Health Department display!**

ENVIRONMENTAL HEALTH

As you can see from the services offered list, as well as the numbers listed in the annual activity log, environmental health comprises the majority of employee hours in our health district. We have a well-trained, experienced staff of Licensed Sanitarians working under the Assistant Director of Health to carry out our environmental health program.

Sanitarians enforce the CT Public Health Code as well as State statutes and local health ordinances and work in an advisory role in many environmental health areas. The major programs in 2004-05 are described below.

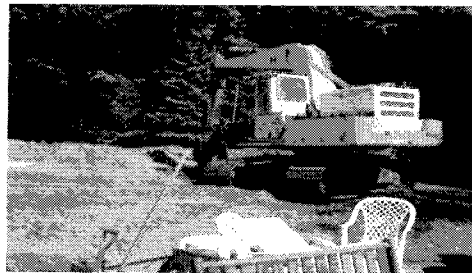


Private Well Water Supplies

The Health District regulates private well water supplies, and assists the CT Department of Public Health on regulation of private, non-community and community water supplies. Our activities include ensuring compliance with the CT Public Health Code for water quality standards, interpreting water analyses, inspecting and approving well sites, approving completed wells for use and enforcing well construction standards.

Subsurface Sewage Disposal

Subsurface sewage disposal system installation is regulated by the Health District. This includes evaluation of new and existing lot areas for sewage disposal capacity through deep test pit and percolation testing and lot development plan reviews. Permits are issued for new installations, repairs, and alterations to all systems. Our installation inspection program ensures system construction compliance with the Connecticut Public Health Code. Additions and alterations to buildings and homes are regulated by the District by evaluating lots for sewage disposal capacity prior to construction approval.



Sewage disposal system installation

Radon Program

Free radon testing kits are available to residents of the district to test their homes and dwellings for the presence of radon gas. Information on radon and its health effects and testing and remediation companies is also available.

Food Service Inspection

Approximately 325 food establishments are inspected and licensed annually, many of which are inspected multiple times per year. The main purpose of our inspection program is to ensure food safety and to prevent the occurrence of food borne illness in our communities. Special attention is given to safe food practices, prevention of food contamination and food temperature control. We also perform facility plan reviews for new or renovated food establishments to ensure that the physical plant and its equipment are conducive to safe food preparation and service. Reports of food borne illnesses are investigated by our department.



**A restaurant employee
washes his hands prior
to handling food.**

Barbering/Hairdressing/Cosmetology Inspection

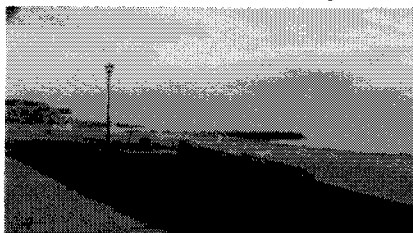
The Health District inspects and permits over 140 operators within our jurisdiction for compliance with minimum sanitary standards. The District established a local ordinance early in 2004. Plans are reviewed for new and renovated establishments. Complaints are promptly investigated. Education & training are provided to operators.

Housing Code Enforcement

Local codes and state statutes pertaining to minimum housing code standards, and the Landlord/Tenant Act are enforced by the District. These statutes and codes pertain to any rented unit. Enforcement of codes is supported by the State's Attorney's office.

Beach and Bathing Water Monitoring

Our Health District prides itself on a comprehensive beach and bathing waters monitoring program. Our program was nationally recognized by the National Resources Defense Council in 2003. Public beaches are tested weekly throughout the bathing season. We close and re-open beaches using specific closure criteria based on the bacterial quality of the water. Our program helps to protect bathers when water quality is temporarily compromised and rendered unsafe for swimming due to certain events. We maintain a beach status information line and post "beach closed" signs for public notification.



East Haven Town Beach

General Nuisance Complaints

The Health District responds to a variety of nuisance complaints which include such conditions as rodent and pest infestations, garbage, odors, stagnant water areas, improperly maintained properties, mold and indoor air quality, etc., which we either handle directly or refer to the appropriate agency.

COMMUNITY HEALTH SERVICES



Transportation Program

Our Volunteer Transportation Program provides a supplemental transportation service to elderly residents who are unable to obtain their own transportation to medical or health-related appointments.

The continued success of the program is due to the many volunteer drivers who give freely of their time to assist community residents. The program receives donations from residents and participants. This fiscal year the program provided a total of 355 rides to clients. Please refer to the bottom portion of the activity log for the annual numbers of clients, rides and volunteers by town.

More volunteer drivers are needed in all three towns. If you or someone you know is interested in volunteering, please contact the program coordinator at 481-4235.

Annual Influenza/Pneumococcal Vaccinations

The Health Department supports the annual effort to provide flu and pneumonia vaccination for District residents. The 2004-2005 flu vaccine shortage presented significant challenges for those who provide this important community service.

The Health District took the lead in establishing a “flu allocation planning team” along with VNA Community Healthcare. The result of this huge effort on the part of both organizations enabled approximately six thousand elderly and medically at risk individuals to obtain a flu vaccination.



Vaccination

Blood Pressure and Other Health Screenings/Clinics

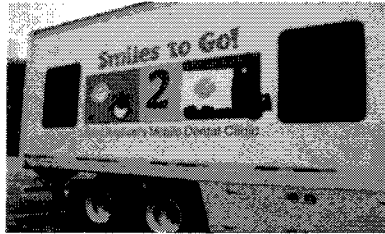
Similarly, through contract with VNA Community Healthcare, the Health District offers various health indicator screenings at several locations. Blood pressure and health counseling clinics are conducted several times per month within the District. Blood glucose, cholesterol and other health screenings are also offered.

Health Education/Health Promotion Programs

Community programs for diabetes education, smoking cessation, injury prevention, fitness, perinatal education, lead poisoning prevention and asthma management are sponsored by the East Shore District Health Department. Many of these are presented through partnerships with local agencies.

Dental Health

The Health District is pleased to coordinate improved access to the Hospital of Saint Raphael's Smiles to Go Mobile Dental Clinic. Elementary schools in the town of East Haven were each visited by the van and free oral health screenings were conducted. During the summer months, the van was available to all District residents seeking dental care. The Dental Van will be an ongoing health promotion program offered within the District.



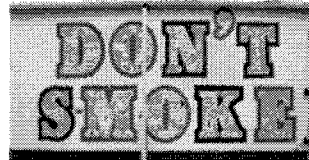
St. Raphael's Mobile Dental Clinic "Smiles to Go"



Inside the van

Breath Express

As a contributing member of the New Haven area Asthma Coalition, the Health District successfully arranged for the American Lung Association's Breath Express Mobile Education classroom to visit Walsh Intermediate School in Branford. The "Breath Express" is a van outfitted as an educational tool designed to illustrate the dangers of smoking, the effects of secondhand smoke and the importance of good air quality. Over one hundred students were educated on the dangers of smoking and asthma triggers.



The American Lung Association's Breath Express visits Walsh Intermediate School

Fetal and Infant Mortality Review

The Health District is part of a regional effort to prevent premature death and disease in infants and fetuses, and to improve the health status of women before, during and after pregnancy. Confidential reviews of circumstances leading to infant or fetal deaths are conducted by a case review team. Recommendations for better outcomes are formulated and implemented by a community action team.

DISEASE CONTROL

Lyme Disease Education

Educational materials on Lyme disease are offered free of charge to residents. Deer ticks can be submitted to the Health District for testing at the Connecticut Agricultural Experiment Station.

Rabies Follow-up

The Health District plays an integrated role in local rabies control efforts. Arrangements for the testing of animals from veterinary offices and Animal Control Officers is made when an exposure is determined. Reports of potential human exposure to rabies are investigated. Rabies education is provided by the district.

West Nile Virus, EEE, Mosquito Control



The Health District manages risk based mosquito control efforts for the towns within the district. We contract with a mosquito control professional to implement a larvicide program with considerable help from each town's Public Works Department. Mosquito related complaints are investigated and acted upon. The District is an integral part of a West Nile Virus and Eastern Equine Encephalitis (EEE) program with other participating agencies that also focuses on surveillance, source reduction and personal protection.

Communicable Disease Control

The Health District is responsible for the follow up and control of many infectious and reportable diseases of public health importance. All reports of infectious disease are reviewed and logged. The local and state health departments share the responsibility for conducting the necessary activities in order to prevent the spread of disease. Investigations are conducted and proper controls are put in place under general guidance from the Connecticut Department of Public Health, Epidemiology Section. Please see the listing of reportable communicable diseases later in this report.

OTHER PROGRAMS

Public Health/Emergency Preparedness Planning

As part of a five-town region, plans have been developed to organize emergency clinics for mass vaccination or dispensing. The towns of Branford, North Branford, East Haven, Guilford and Madison make up Region 21. The District is also part of a larger Public Health Emergency Preparedness Area II. We continue to develop local and regional response plans, as a multi-agency approach to disasters and weapons of mass destruction preparedness.

Volunteers for both medical and non-medical assistance at clinics are always needed! Please contact our Emergency Coordinator for more information, or visit our web site at www.esdhd.org.

Branford Pump Out Boat

The Health District administers a Federal Clean Vessel Act grant funded through the Connecticut Department of Environmental Protection. The grant provides operating funds for the Branford sewage pump out boat. This project is a partnership between the Health District, the Town of Branford and the Branford River Project's Pump Out Boat Committee. The pump out boat operates with an environmentally friendly 4 cycle engine.

Each Friday, Saturday and Sunday, from May through October, any recreational vessel using Branford waters from the Guilford line to the Farm River may have their vessel's waste holding tank pumped by calling the service at (203) 430-9305 or VHF Channel 9.

Approximately **24,500** gallons of holding tank wastes were pumped in 2004-05. The service is offered free of charge, so please take advantage of it and pass the word along to your boating friends who care about clean water.



Branford Pump Out Boat

STAFF

The East Shore District Health Department is staffed by full-time and part-time professionals dedicated to the public health of the community. Registered Sanitarians are state certified in several areas of environmental health. Their combined years of work experience total more than 50 years. The District is staffed with experienced professionals who are dedicated to their respective duties.

Staff are listed below;

Jim Monopoli, R.S., M.P.H., Director of Health

Alex Cinotti, R.S., M.P.H., Assistant Director of Health

Keith Hunnicutt, R.S., Registered Sanitarian

Kathleen Chubat, R.S., Registered Sanitarian

Michael Parisi, R.S., Registered Sanitarian

Doris O'Connor, R.N., Community Health Nurse Coordinator

Lisa Eskenazi, Office Manager

Maria Carangelo, Bookkeeper

Contractual Employees

Paul Scholz, R.S., Cosmetology Inspector

Michael Klarman, Emergency Coordinator

Dr. Brian Karsif, FIMR Coordinator

East Shore District Health Department Staff



From left to right: Keith Hunnicutt, Lisa Eskenazi, Doris O'Connor,
Kathleen Chubat, Michael Parisi, Alex Cinotti, Jim Monopoli

Missing from photo: Maria Carangelo, Paul Scholz, Michael Klarman, Dr. Brian Karsif

EAST SHORE DISTRICT HEALTH DEPARTMENT

BOARD OF DIRECTORS

Branford

Shirley Girouard
Lois Lehr
Darlene Zimmermann

East Haven

Michael Moscato
Dr. Dennis Natri
Robert Cubbellotti

North Branford

Gail LeFloch
Donald Fucci

*This annual report is dedicated to Mr. Jack Chasin, who passed away in 2005.
Mr. Chasin was a dedicated transportation volunteer for many years.*

ACTIVITY LOG - JULY 1, 2004-JUNE 30, 2005				
	Branford	North Branford	East Haven	Total
<u>SEWAGE DISPOSAL</u>				
Soil Test (new)	23	29	4	56
Soil Test (B100)	39	34	1	74
Soil Test (repair)	25	57	1	83
Subdiv. Soil Work (1/lot)	0	7	0	7
Subdiv. Plan Review	8	3	0	11
Engineer Plan Review	41	75	2	118
Non-Eng. Plan Review	0	14	0	14
Site Inspection	154	338	24	516
<u>WATER SUPPLY</u>				
Well Site Inspection	3	28	6	37
Well Water Sample	0	2	0	2
Analysis Review	19	150	20	189
<u>FOOD SERVICE</u>				
Inspection I	32	14	27	73
Inspection II	35	16	20	71
Inspection III	195	69	147	411
Inspection IV	244	62	121	427
Plan Review	10	3	5	18
Temporary Inspection	19	5	12	36
New Food Svc. Pre-Op	42	12	31	85
<u>OTHER INSPECTIONS</u>				
Day Care Centers	10	5	4	19
Motels	15	0	1	16
B100	46	74	0	120
Pools (Public)	35	3	22	60
Bathing Water Samples				
Surf./Groundwater Samples	6	1	0	7
Lead Samples	1	3	1	5
OTHER	10	15	3	28
<u>COMPLAINTS</u>				
Housing	44	12	69	125
Sewage	21	18	14	53
Garbage/Refuse	46	23	123	192
Air Pollution	0	1	4	5
Rodents/Insects/Animals	30	10	28	68
Food Service	54	9	28	91
Odors	7	11	3	21
Other	14	9	7	30
Follow-up	82	36	74	192
<u>ADMINISTRATIVE</u>				
Arrest/Warrant Application	1	0	0	1
Consultation	0	0	1	1
Correspondence				2804
Orders	23	9	24	56
<u>PERMITS</u>				
Additions	57	120	1	178
Wells	2	24	4	30
Septic Repair	15	33	0	48
Septic New	6	10	3	19
Discharge	15	40	7	62
TOTAL	1429	1384	842	6459
<u>Transportation</u>				
Volunteers	73	51	32	156
Rides	72	97	186	355
Clients	56	58	117	231
TOTAL	201	206	335	742

**East Shore District Health Department
Reportable Disease Log 2004-2005**

Disease	July/Aug/Sept	Oct/Nov/Dec	Jan/Feb/Mar	Apr/May/June	Totals
Babesiosis	5	2	3	2	12
Campylobacteriosis	1	1		1	3
Chlamydia	12	22	20	27	81
E. coli		1		1	2
Enterococcal Infection		1	1	4	6
Ehlichiosis				1	1
Giardiasis	2	4	4	2	12
Gonorrhea		4	2	1	7
Group A Strep	2	2	3	3	10
Group B strep	2		1	3	6
Hepatitis A	1		1		2
Hepatitis B	7	5	20	21	53
Hepatitis C	20	13	48	67	148
HIV					0
Influenza		9	201	12	222
Lead toxicity (adult)	2	2	1		5
Lead toxicity (child 10-20 mcg/dl)	1		1		2
Lead toxicity (child >20mcg)					0
Listeriosis	1	1			2
Measles					0
Lyme Disease	2	1		1	4
Mumps					0
Meningococcal Disease					0
Pneumococcal Disease	3	5	3	5	16
Salmonella	9	3	2	8	22
Shigellosis				2	2
Staphylococcus Aureus	1	9	8	8	26
Syphyllis (titer reports)	2	6	7	3	18
Toxoplasmosis					0
Tuberculosis				1	1
West Nile Virus					0
Varicella (< 18)		41	5		46
Varicella (>18)					0
Yersinosis	1				1
Legionellosis		2			2
Latent TB			2	4	6
TB Class B	1	1			2
Lead screening>10mcg	3	1	3	2	9
other		1	8	6	15

Community Health Nursing Activity		2004-2005			
	Jul/Aug/Sept	Oct/Nov/Dec	Jan/Feb/Mar	Apr/May/June	
Nursing/Health Education/Outreach					
Distribution of Health Ed materials	Town Halls,	Senior Centers, Day Care	Park and Rec,	Schools and Libraries	
Flu Prevention	Health education				
Flu Vaccine shortage response effort	DPH,MD and VNA coordination				
MCH	Day Care air qual.		Day Care f/u e coli		
Asthma Management Program	ghout: Schools, day care centers and doctors offices				
"Breath Express"				155	
Dental Health	55 pts		13 encounters		
Lead Poisoning Prevention					
BT Emergency Response	8/11 Drill				
and Planning					
Community Dining Rm	Wellness screenings provided to lunch and events		Wellness screenings		
Education/development/Training	Emerg. Prep Course	Quarantine and Isolation	Epidemiology for PHN	Handling the Flu Shortage	
	Risk Communication	Intro Public Health	Readiness Seminar	CDCynergy	
	Antibiotic Disp, Food Safety				
Planning/program development	Policy and Procedure m	2005 flu program	clinic protocols	website	
Partner/Advisory mtgs/consults					
	July/Aug/Sept	Oct/Nov/Dec	Jan/Feb/Mar	Apr/May/June	
VNA	1	4	3	2	10
New Haven Oral Health Coalition	4	1	2	0	7
Fetal Infant Mortality Review Team	1	1	3	2	7
Connecticut Public Health Association	2	1	2	1	6
Connecticut Association of Public Health	0	0	2	1	3
TB Outreach	1	1	2	1	5
Lead Poisoning Prevention Program	0	0	0	0	0
Medical Response Team Advisory	8	1	2	1	12
New Haven Regional Asthma Initiative	1	2	5	3	11
Immunization Program	1	0	2	2	5
Nurse consults	16	20	69	81	186
Field visits	0	32	3	6	41
"Putting on Airs"	0	0	0	0	0
SCSU students	0	0	2	6	8
Communicable Disease Control/Flu	0	30	0	2	32
TB skin tests	0	0	0	2	2
LPPP encounters	3	1	1	0	5
MCH/other	1	2	1	1	5
ESDHD sponsored VNA activity	July/Aug/Sept	Oct/Nov/Dec	Jan/Feb/Mar	Apr/May/June	Totals
Well Child Clinic					
Immunization Clinic					
Community Health Screening	147	130	144	126	547
MCH visits	5	2	9	9	25
Communicable Disease visits	0	0	0	0	0
TB contacts tested	0	0	0	0	0
DOT	0	0	0	0	0
Adult visits	10	19	3	4	36
Participants at other screening events	0	0	0	25	25
Block Grant					
Sr. Injury Prevention Program	0	47	*	*	
Diabetes Management	0	24	*	*	
Health Kicks	0	0	0	0	0
Residents receiving subsidy for Health	1	0	12	2	15
Flu/Pneumonia Vaccine Clinics	0	12+	1	0	13+
Flu/Pneumonia Vaccinations		2107			2,107
Vaccine management and distribution to MDs, clinic use, senior housing or homebound:				approx. 6000 doses	
* numbers not available					



Branford, Connecticut

Economic Development Commission

Annual Report

JULY 1, 2004 – JUNE 30, 2005

The Economic Development Commission (EDC) met throughout the year on the third Wednesday of each month (except August), with continued high attendance and participation. FY 2004-05 commission members include: *Neal Crowley, Bob Dow, Ray Figlewski, Julie Francis, Joe Gordon, Rhoda Loeb, Al Mignone (chair), Bill O'Brien, and Doss Venema*. Chamber of Commerce president *John Cushing* attended regularly and actively participated in the Commission's discussions.

Neal Crowley continued to act as the EDC's liaison to the Planning and Zoning Commission, reporting to the EDC each month on new applications as well as on recent decisions. We are very grateful to Neal for keeping us abreast of P&Z's activity.

As in previous years, **various guests attended EDC monthly meetings and provided the Commission with timely information and valuable insight** into many projects and programs relevant to the town's economic well-being.

- **Regional Workforce Alliance Manager Chris Reardon** provided the Commission with information on its mission, including its project to help the displaced workers from Dana. She highlighted the Alliance's priorities, including a youth-at-work program and the development of a manufacturing job bank.
- **Regional Growth Partnership's Project Manager Roger Harrison** provided the Commission with an overview of the organization's work and its current efforts on the business survey and visitation project.
- **The Town's state legislators: Senator Ed Meyer, Rep. Peter Panaroni and Rep. Patricia Widlitz** met with the EDC shortly before the legislative session opened to discuss various topics of interest to our local business community. Major issues identified included: transportation & traffic, tax structure, workforce transportation, ECS, healthcare costs, and ethics reform.

The newly formed **Town Center Merchants Committee**, working at the direction of EDC member Julie Francis, took on a variety of projects:

- **Worked with our Police Department to improve traffic safety on Main St.;**
- **submitted recommendations concerning the Green** to the Center Review Board;
- **formed a partnership with Recreation Dept.** with the ice rink on the Green,
- **produced and distributed Branford's first Town Center Retail Map;**
- **in partnership with the Branford Festival committee, hosted "Mind-Body-Spirit".**

The EDC also **embarked on its first strategic planning effort**. By spring, we had developed and approved a mission statement, outlined the contents of a data base, and began to develop a set of measurable goals and objectives.

The EDC reviewed and acted on seven applications for demolition permits. These properties were: 2-4 Chestnut St, 4 Bayberry Lane, 52 Beckett, 13 Fourth Ave., 7 River Road, 14 Fifth Ave., and 105 Seaview Ave. The EDC noted that number of demolitions was less than in the previous year when it brought its concern about the increasing number to the First Selectman's attention. A review of the process was initiated last year and new ordinance approved by the RTM in June.

The 2005 annual "**State of the Town Breakfast**" keynote speaker was *David LeVasseur, Undersecretary for Intergovernmental Policy State at the Connecticut Office of Policy and Management*. Mr. LeVasseur, also a former first selectman, spoke to an audience of 150 local businesses on **the importance of plans of conservation and development to both towns and the state**. *First Selectman John Opie* shared his views on the Town's fiscal condition, highlighting major developments over the past year including **property assessment, re-designing the Exit 53 Connector, and open space acquisition**. The program, conducted in conjunction with the Chamber of Commerce, also included an overview of current and anticipated business development throughout town, from the new train station on Maple Street, to new medical facilities under construction. The EDC continued its other work with the Chamber through its involvement with the Government Relations and the Business Development Committees.

Through the staff assistance of Special Projects Manager Terence Elton, the EDC also:

- participated in the Town's effort to secure state approval to reconfigure Exit 53;
- worked on the new commuter train station project on Maple Street,
- assisted the Shoreline YMCA in its efforts to establish Branford as its new home,
- aided Cintas Uniforms in securing town and state permits in order to expand, and
- helped "Spot-On" receive permission to establish wireless internet service on the Green and across the Town Center along Main Street.

The Commission also continued to **periodically publish articles in the New England Real Estate Journal promoting the town as a place for businesses to locate** and highlighting our quality of life. Special Projects Manager Terence Elton authored the articles and worked with the paper on the timing and placement.

Finally, after serving on the Commission for nine years, I have resigned from the EDC because I am relocating out of Branford. It has been a genuine pleasure to work with so many fine, dedicated citizens and to have the opportunity to contribute to the Town's efforts to be a "Sound location." I wish the Commission and everyone involved with the Town the very best in every endeavor.

Respectfully submitted,



Albert E. Mignone, Chairman

TOWN OF BRANFORD

Department of General Government Buildings

Janice A. Plaziak, PE
Capital Projects Manager



75 Block Island Rd
Branford, Ct. 06405
Tel (203) 315-3365
Fax (203) 315-5278

Annual Report 2004-2005

Fiscal year 2004-2005 proved to be a successful new beginning for the Department of General Governments Buildings (GGB) under the direction of the Capital Projects Manager. Consolidation of the repair and maintenance of Town buildings under the department was completed this fiscal year as recommended by the Report of the Facilities Management Committee.

The Tradesman was responsible for the daily repair and maintenance of the buildings and overseeing service of HVAC systems, fire detection and sprinkler systems and emergency generator service. The custodians continued to provide janitorial services to the Town Hall, Police Department, Canoe Brook Senior Center, Counseling Center and VNA Building.

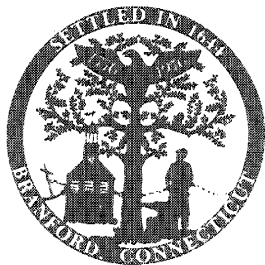
In addition to ongoing maintenance and repair, the department oversaw various improvement projects. The Counseling Center underwent an exterior make-over with repairs to the brick exterior, the installation of new doors and cladding of the window panels. The Counseling Center also had the first of four roof-top units replaced as the HVAC system begins to be upgraded. Finally, GGB facilitated the landscape improvements at the entrance to the Counseling Center with local garden club members working on their "master gardener's" certification. They provided the design and the labor while GGB funded the materials. It was a great project which benefited the community. Many thanks to these master gardeners who continue to care for the garden and helped it survive a very dry summer.

The Canoe Brook Senior Center had its failing boilers replaced along with the oil tanks. Additional air conditioning was added to the computer rooms in both the Town Hall and the Police Department to keep their vital information technology equipment running without overheating. The Police Department firing range had a new roof installed and a fenced enclosure was installed around the emergency generator. The Animal Shelter had a solar envelope installed around the outside kennels, sound absorbing panels installed, the parking lot lights installed and the parking lot and driveway paved with assistance from Public Works. The two Public Works garages were retrofitted with energy efficient light fixtures under a program with CL&P which paid for 75% of the installation cost.

Project management of the Consent Decree was also the responsibility of the Capital Projects Manager. All requirements and deadlines of the Consent Decree have been met to date by the Town.

Respectfully submitted,

Janice A. Plaziak, P.E.
Capital Projects Manager



Branford Counseling Center

342 Harbor Street • Branford, CT 06405

Phone (203) 481-4248 • Fax (203) 483-7727

Annual Report of the Branford Human Services Board

July 1, 2004 – June 30, 2005

Fiscal year 2004-2005 was a busy, productive and rewarding year for the Branford Counseling Center. The mission of the Center, as always, was to serve children, youth and adults of Branford. Personnel included twelve full-time clinicians, two part-time clinicians, three full-time clerical staff, three part-time clerical staff, one part-time adult psychiatrist, two part-time child psychiatrists, the Social Services Supervisor, the Youth Outreach Worker and two master of social work interns from Southern Connecticut State University and one doctoral intern from Smith College.

The caseload was over 400 open cases at any one time. Treatment was requested for many problem areas including depression, anxiety, family, child/parent, substance abuse and major mental illness. Clients were seen in individual, family, couples, groups and in medication evaluation and review.

A grant from the Department of Mental Health and Addiction Services defrayed a portion of the costs for services to clients with severe and persistent mental illness. Work in the Community is always a high priority, and an important mandate of the Center. The Motivation Program, which paired high school students with elementary school students had over 90 participants. Clinicians served on the Student Assistant Model Teams in all five public schools. These activities were partially funded by a State Department of Education Grant, as the Counseling Center is the Youth Service Bureau for the Town.

The Seventh Annual Family Day and the Eighth Annual "TAKE A STEP DAY" were well attended, well appreciated and great successes. These events were the joint effort of many Town Departments. The Center continued its collaboration with the Branford Police Department, Recreation Department, School System, Family Resource Center, School Age Child Care, and the Youth Outreach Worker.

The Social Services Supervisor coordinated numerous requests to benefit residents of Branford who qualified for aid. He worked with the Director to distribute funds from the Homeless Account, Federal Emergency Management Agency, Salvation Army, and the Donation Account for emergency housing, food, clothing, utilities, security deposits, secured loans, medications and other necessities. Some needy children were given coupons to purchase shoes to go back to school. Again, this year, needs rose and the Center attempted to keep pace with the requests.

The Counseling Center worked with the Branford Food Council by registering and accepting calls for the twice weekly distribution of food, and for Thanksgiving and Christmas Baskets. The annual picnic for clients was held, and the Holiday Party was attended by almost 200 people. The Secret Santa Program, which matches families with anonymous donors, is tremendous. This year we matched 234 families. A thank you to all in the Community who respond to this endeavor every year.

The Center continued to do Community Programs, such as an Anti-Bullying Campaign, which targeted Senior Citizens. Programs were held in Elderly Housing Facilities, and other locations will be targeted in the next fiscal year. This program was funded by a grant from the National Alcoa Foundation. The Center is in the second year of a \$100,000 federal grant to Enforce the Underage Drinking Laws. Members of the Coalition have visited all liquor establishments and presented "Black Lights" to the store owners/managers. The Black Lights are an aid in identifying false ID's. All Branford Police Officers have also received this light, and all restaurants in Branford will also be supplied with the device.

The Counseling Center gratefully acknowledges contributions from the Freas Foundation, the Archdiocese of Hartford, Homemaker Thrift Shop, First Congregational Church, Salvation Army, an Anonymous Trust, The National Alcoa Foundation, and all who have donated money and time throughout the year. We also thank all who have supported the ongoing mission of the Counseling Center and its work in the Community.

Respectfully submitted,



Patricia C. Andriole
Executive Director
Branford Counseling Center



Maria Storm
Chairman
Human Services Board

PCA/MS/pb



INFORMATION TECHNOLOGY DEPARTMENT ANNUAL REPORT FISCAL 2004-2005

The Information Technology Dept. (IT) supports all Town departments, except the BOE, in the areas of; computers, local/wide area networks, servers, system/application software, website, copiers and telephone systems, We support public needs through our website and FOI requests. We do this with a staff of four professionals based out of the Town Hall; Pete Eirich (Sr. Network Engineer), Joe Abbateello (web and end user support), Dave Vaught (Geographic Information Systems and Geoplan) and myself.

The fiscal year just ended saw many changes and enhancements to services provided to both internal and external customers. These changes were accomplished within budget and with minimal disruption in services. Some of the accomplishments and benefits are as follows;

- Creation of an all new web site www.branford-ct.gov that is informative and user friendly. The all new website provides for linking to such services as field card/deed lookups by the public, online event scheduling, meeting agendas and minutes.
- Designed and implemented a "private context" for the Town's dedicated data circuits to the remote locations and internet access. This has resulted in almost a 100% "up time".
- Implemented anti-SPAM (anti-junk email) and virus protection with our Internet Service Provider (ISP) such that daily virus updating and minimal SPAM occur.
- Installed a new revaluation system with the data being able to be viewed online. This was especially helpful to the taxpayers during the revaluation hearings.
- Implemented a single email/calendaring system which reduced our expenditures to zero for individual email accounts, made scheduling meetings much more efficient for all employees and provided the ability to have distribution lists for emailing minutes, etc. Significant time and money savings resulted as no longer are copies made and mailed.
- Installed an all new web accessible deed index lookup system in the Town Clerk's office. To the point we have scanned the actual deeds, they can be viewed as well.
- Replaced the old Town Hall telephone system. The new system has new functions such as direct inward dialing. Maintenance savings resulted in less than a 2 year payback.
- Replaced the existing (DOS based) Transfer Station software with a client server application providing for such function as electronic signature capture and multiple simultaneous users.
- Removed servers from the; Transfer Station, Canoe Brook Center and Recreation Dept. These locations are now served from the Town Hall. No longer do these departments have to do their own backups nor do we have to go to them to correct a server issue.
- Instituted an online asset tracking system for accurate control and valuation.

Peter R .Hugret
Information Technology Director

Inland Wetlands and Watercourses Agency
TOWN HALL * PO BOX 150 * 1019 MAIN ST. * BRANFORD, CT 06405
203-315-5351 * FAX 315-2188 * dross@branford-ct.gov

**Annual Report
July 2004-June 2005**

October 3, 2005

Mrs. Georgette Laske
Town Clerk of Branford
Branford, CT 06405

Dear Mrs. Laske,

The Inland Wetlands Commission regular meetings are scheduled the second and fourth Thursdays of every month, except November and December when only 1 meeting each month is scheduled. During this fiscal year the commission held 21 regular meetings and 2 special meetings. Eight (8) Saturday commission site visits were held.

The following data is submitted to illustrate the activities and development of the Inland Wetlands Agency.

Year	97/98	98/99*	99/00	00/01	01/02	02/03	03/04	04/05	% Increase
Revenue	3614	2209	19136	7897	12817	16280	27464	18741	419%
Expenses	16504	17424	17713	20528	26157	38243	50500	62813	281%
Applications	12	26	34	56	53	61	51	52	333%
E.O. Site Visits	130	149	155	188	138	131	160	201	55%
C&C/Violations	3	3	3	3	4	6	8	18	500%
Dept. Hours per week	16.5	19.1	20	21.7	24	38	52	55	233%
Site visits per week	2.50	2.87	2.98	3.62	2.65	2.52	3.08	3.87	55%

* Current Enforcement Officer hired August 1998

As of June 2005 Chairman Daniel Shapiro, Robert Valley, John Rusatsky, Carol Lemmon, Richard Orson PhD, Dr. Wesley Vietzke, and Suzanne Botta served as the regular commission members and Rick Ross and Megan Raymond served as alternate commissioners. One alternate position remained unfilled. The hours of the wetland enforcement officer were increased to full time and the wetland assistant continued with 12 hours per week.

Although revenue has increased 400%, and work load has increased for applications 333% & violations 500%, expenses have only increased 281% and department hours 233%. This accounts for the low increase in site visits compared to increased work load. Work on revising the wetland map has continued because an additional tech hired by IT has been able to work on the wetland map in between other projects. Revising the regulations to comply with revised state statutes of 2003, 2004, & 2005 is a second project that remains to be completed. Connecticut General Statutes require both map and regulations to be kept up to date, so these will be completed as time permits.

In order to protect wetlands/watercourses in the Town of Branford by ensuring compliance with the Town of Branford IWWC Regulations, the Agency reviews all proposed projects involving land disturbance submitted to Building and P&Z and follows up on projects to assure compliance with permit and enforcements until resolved.

Respectfully submitted,


CHAIRMAN, BRANFORD INLAND WETLANDS

The James Blackstone Memorial Library

The James Blackstone Memorial Library continues, as it has for 109 years, to provide our shoreline community with a first-rate library. In December 2004, the following officers were elected to the Board of Trustees: Vincent S. Giordano, President; Eunice Lasala, Vice-President; Sandra Reiners, Treasurer; Martha Clark, Secretary; and Shelly Cogguillo, Assistant Treasurer. They join John Loeb, Colin Gershon, The Rev. Hank Burdick, and Marty Fordiani to fill out the Board. The library has a strong and competent staff of 18 people, including several new hires because of personnel changes this past year.

The Board of Trustees presented to the Branford Board of Finance a budget with a mere 4% increase in February. This was well received and resulted in our getting a town grant for the amount requested. The Board also reduced the amount of money taken from the library endowment every month to help strengthen that fund.

The Children's Department reading and enrichment programs attracted over 4,000 children. These programs varied from story times to programs offering music, arts, crafts, and drama. The children's staff reaches many children in the community, promoting the library in many ways. The circulation department felt a surge in items checked out and checked in, mostly due to an increase in the number of new books. With a successful annual appeal and spring gala/raffle, \$25,000 dollars went toward our "Books for the Blackstone" fund.

2004-2005

One of the highlights of our year was having Barbara Cangiano, Reference Supervisor, win one of the coveted awards of *New York Times Librarian of the Year!* It was a proud moment for her and those of us who are fortunate to work with her.

We have volunteers that perform many essential tasks at the library, from shelving books to processing materials. They provide an invaluable service and help make the library the best that it can be.

The Friends of the Blackstone Library do an outstanding job raising funds for unbudgeted items. They raised \$30,000 at their fall book sale and over \$3,000 at their rug sale. These monies have been used to purchase a picnic table for the staff, to underwrite children's programming, to purchase computer printers, to lease our photocopiers, to give \$10,000 towards new media, and to fund many other requests from the library staff.

We have entertained, educated, and informed many people through programs, books, and media this past year. The library strives to be a warm and inviting center for unrestricted access to information. We endeavor to satisfy the community's intellectual curiosity, to provide enjoyment and to enhance the quality of life. We are pleased to be able to serve the citizens of Branford, Connecticut.

Kathy Rieger
Library Director

BOARD OF TRUSTEES

Vincent S. Giordano, *President*
Eunice Y. Lasala, *Vice- President*
Sandra K. Reiners, *Treasurer*
Martha H. Clark, *Secretary*
Shelly H. Cogguillo, *Asst. Treasurer*
The Rev. Henry C. Burdick, III
Colin M Gershon
John E. Loeb
Martha Fordiani
Alice Prochaska, Yale University, *Ex-Officio*

LIBRARY STAFF

Kathy Rieger, *Director*
Barbara Cangiano, *Reference Supervisor*
Gennett Grinnell, *Technical Services Supervisor*
Deirdre Santora, *Circulation Supervisor*
Bonnie Lalor, *Children's Supervisor*
Nancy Klek, *Media Coordinator*
Karen Stableford, *Cultural Arts Director*
Linda Gibson, *Administrative Assistant*
Kathy Oxsalida, *Bookkeeper*
Debby Trofatter, *Reference Librarian*
Alaina Driscoll, *Public Services Librarian*
Kate Hosfelt, *Circulation*
Kate Lee, *Circulation*
Megan Genske, *Circulation*
Mary Lockery, *Children's*
Sandre Johnson, *Circulation*
Frank Zdunek, *Caretaker*

FRIENDS OF THE BLACKSTONE OFFICERS

Richmond Browne, *President*
Lee Sullivan, *Vice President*
Harriet White, *Secretary*
Joan Ahern, *Treasurer*

LIBRARY VOLUNTEERS

Frances Canning
Annette DelVecchio
Ruth Fredericks
Donald Gibson
Genevieve Goff
Margaret Hofmeister
Blake Lehr
Lois Lehr
Michael Lipcan
David Martin
Betty Paine
Pat Whitestone
SARAH volunteers

MAJOR DONORS 2004/2005

Giordano Construction Management &
General Contracting
Anderson-Krause Insurance
Cherry Hill Glass
Colin & Millicent Gershon
Lasala, Walsh, Wicklow & Velardi, LLC
W. J. Dornfeld Co., Inc.
Branford Book & Card Shoppe
Controlled Air
Robert J. Harrington
Old Stone Realty
Smith Barney Citigroup
Citizens Bank
Finkle & Sons Service Co., Inc.
NewAlliance Bank
People's Bank
Solakian, Caiafa & Company, LLC
W.S. Clancy Funeral Home
Eleanor D. Kelley
Paul Barrett
John & Rhoda Loeb
Sandra & Gernot Reiners
Mr. & Mrs. Peter Griswold

STATISTICS

	2004/2005
Registered Cardholders	18,491
Material Circulated	205,864
Reference Questions	68,347
Interlibrary Loans	
Blackstone requesting	19,007
Blackstone lending	9,141
Children's Program Attendance	4,412
Cultural Arts Center Attendance	5,270
Lucy Hammer Room Attendance	1,754

LIBRARY MATERIALS

	Total Collection
Books	78,520
Newspaper/Periodical Subscriptions	171
Audiovisual Material	8,431

Parker Memorial Park Commission

c/o First Selectman's Office
Branford Town Hall
1019 Main Street
Branford, CT 06405

December 1, 2005

Ms. Georgette Laske, Town Clerk
Branford Town Hall
1019 Main Street
Branford, CT 06405

Subject: 2004-2005 Annual Report of the Parker Memorial Park Commission

Dear Ms. Laske:

It's my pleasure to submit this report. The following items of interest occurred during the subject fiscal year:

- The Town of Branford sponsored the annual Independence Day fireworks at the Park in June, 2005.
- The Park was made available to other groups, as well, including the following: the Branford Point Association (which held both its Halloween Parade and Party and its Annual Meeting in the Park); school, charity, and athletic groups; and, private gatherings, including weddings and reunions.
- The Town Dock at the end of Harbor Street, following extensive renovation over the previous few years, received small upgrades and improvements.
- The Branford Rotary Club approached the Commission for permission to install a replacement playground in the Park as a gift to the Town, which permission the Commission granted. Fundraising was begun in late 2004, and initial preparations for construction were begun in the Spring and Summer of 2005. (The playground has since been completed, including a donation of ornamental grasses by Ms. Barbara Leete of Harbor Street.)
- The railings along the seawall that run from the north end of the main beach west to the flagpole and beyond still require extensive repair or wholesale replacement; the Public Works Department (under whose jurisdiction these railings fall) put out to bid a project to replace the railings the previous year, but no action has been taken.
- On a provisional basis, the Commission lifted its ban on the launching of canoes and kayaks at Big Rock (although motorized watercraft and sailboats are still banned).
- The Commission continues to block off the main parking lot during the winter months, which has appeared to continue to reduce after-hours traffic in the Park.

Thank you for the opportunity to present this report.



Matt Radulski, Recording Secretary
for Norm Esborn, Chairman

PLANNING AND ZONING COMMISSION

TOWN OF BRANFORD • TOWN HALL DRIVE • P.O. BOX 150 • BRANFORD, CT. 06405 • 488-1255
FAX 481-5561

ANNUAL REPORT

2004-2005

The Planning and Zoning Commission held 21 meetings during the 2004-2005 fiscal year, during which they considered the following applications and petitions:

Site Plans and Special Exceptions	43
Subdivisions, Re-subdivisions, Interior Lots	6
Amendment of Subdivision and Zoning Regulations	11
Zoning District Amendments	44
Extensions	2
Coastal Site Plan Reviews	13
Appeals of Town Center Review Board	2
CGS Section 8-24 Referrals	3

"Founders' Village," a 120 unit apartment complex with 36 affordable units, figured prominently on the Commission's agendas, requiring three nights of public hearings and numerous discussion sessions. Other notable proposals included eight new commercial buildings, six rehabilitations and conversions of existing buildings to new uses, and seven expansions of existing businesses. The Commission approved Branford's first age-restricted (55 and older) single family-cluster housing, with 60 units, as well as its first mutual housing complex with 15 units of affordable elderly housing and a community garden. The approval of the Shoreline Mobile Home Park environmental remediation plan was another first for the Commission.

All of the subdivisions approved during the year were small, with the six approved subdivisions yielding 17 lots. The Commission approved one multi-family complex with ten new units and restoration of two existing residences.

The Commission held several work sessions for the purpose of revising zoning districts as well as Zoning and Subdivision Regulations, with amendments to the coastal management sections being the most significant of these changes. Other amendments concerned accessory structures and sanitary sewers.



Ellsworth McGuigan, Chairman
Planning and Zoning Commission

**DEPARTMENT OF PUBLIC WORKS
43 NORTH MAIN STREET
BRANFORD, CT 06405
(203) 488-4156**

Edward Masotta, P.E.
Director

ANNUAL REPORT

The following is a summary of the activities and projects undertaken by the Department of Public Works, Highway, for the period of 1 July 2004 through 30 June 2005.

During the fiscal year, a total of 20 roads were resurfaced. The total mileage of resurfacing amounted to 5.08 miles using 12,960 tons of asphalt. These roads also saw 17,000 feet of curbing and 3675 tons of asphalt used for driveways and walks. Additionally, major drainage improvements saw approximately 400 feet of new drain line installed. New and replacement sidewalks were installed in various areas in town and amounted to approximately 6,000 feet of 4 foot wide sidewalk. A crack seal program was also started during the fiscal year using a mulch seal. This process was used successfully by the State of Connecticut on I-95. A total of 16 roads were crack sealed using this method which totaled 3.31 miles. This process will be evaluated in the upcoming year to determine its suitability for future use.

Other work during the fiscal year included ongoing seawall maintenance and repair with work being done in Stony Creek and Branford Point. The department assisted Solid Waste by installing various drainage improvements at the Transfer Station to bring it in compliance with storm water regulations. This work will be ongoing into the current fiscal year. The parking lot at the Animal Shelter was paved and construction started on an enclosed area in the rear of the building to create an open run for the dogs. This project will be completed in the current fiscal year. Arbor Day 2005 was celebrated by assisting with plantings at Mary Murphy School and tree rehabilitation at Parker Park using services donated by two different tree companies.

This past fiscal year saw some grant activity also. Unfortunately, the town was unable to secure a grant from the State of Connecticut for trees under the America the Beautiful Program. Interest in this program was so great that the limited funding forced officials to fund projects from towns who were not regular recipients of the grant as the town has been. This grant will be pursued in the future. The Scenic Byway grant from the State of Connecticut saw some additional activity along Montowese Street with the construction of additional sidewalk and a retaining wall. This multi year project is expected to be completed this fiscal year. Grant money was also secured through the National Recreation Trail Program for the multiyear improvement project along the Pisgah Brook Walking Trail. Monies were applied for through the Long Island Sound License Plate Program for improvements to the Stony Creek Dock. As of the end of the fiscal year, awarding of this grant was still pending. Work was also done along

the Shoreline Greenway Trail in the Pine Orchard section of town. The department assisted the Open Space Commission with the improvement of approximately ½ mile of walking trail. Work was also done in conjunction with the Branford Rotary Club. As part of their 100th international anniversary celebration, they wanted to donate something to the town. This ultimately took the form of a playscape at Parker Park to replace an existing play area that was beginning to show signs of age. The Department assisted with this project in the form of all site work associated with the project.

During the course of the fiscal year, the department lent aid to various departments and organizations throughout the town to include the Building and Engineering Department, Recreation Department, Counseling Center, Senior Center, Board of Education, Parker Park Commission, Parks and Open Space Commission and Conservation Commission to name a few. Assistance was also provided to other annual events to include the Branford Festival, Short Beach Days, the Memorial and Veteran's Day Parades, Annual Town Fireworks Branford Holiday Festival and Branford High School Graduation.

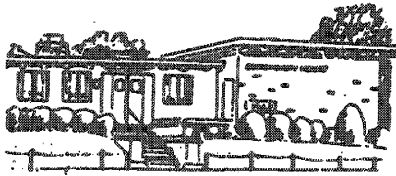
Weather-wise, fiscal year 04/05 could be considered a more or less normal year. Weather experts continued to warn that the hurricane season could produce a major event, but none materialized in the area. Winter officially arrived with the first snow in late December. However, through the end of January, the weather moderated in that although we experienced snow events, the weather in between storms allowed construction projects to continue. By February, winter took hold and stayed until the end of March. In all, the Department was called out 19 times. Total accumulation for the season was approximately 48". A phenomenon to note is the Atlantic Multidecadal Oscillation (AMO) which is basically a multi decadal (30-70 years) pattern of slight warming trends throughout the Atlantic Basin. The winter effects of this phenomenon is a wetter winter when combined with cold arctic air, leads to significant snowfalls, as evidenced in the last couple of winters. Summer ramifications are the tendencies to spawn hurricanes. This too has been noted, particularly in Florida where hurricane strikes have increased since 1995. Expect this pattern to continue into FY 06/07 which will manifest itself in the form of numerous hurricanes and major winter storms. As in past winters, the work and dedication of the road crews kept inconveniences to the motoring public to a minimum.

The Department of Public Works (Highway) provides a service to the taxpayer of the Town of Branford by maintaining a system of local roadways, drainage lines, open spaces and government facilities. We feel we have achieved our goal of providing services in a timely and efficient manner and wish to thank those organizations and individuals whose assistance and cooperation made this possible.

Respectfully Submitted,



Edward Masotta, P.E.
Director



BRANFORD RECREATION DEPARTMENT

BOARD MEMBERS

MARY GRANDE
Chairman

MARK KIRSCHNER
Clerk

PAUL CRISCUOLO

DOMINIC BUONOCORE

WILLIAM T. O'BRIEN, JR.

STAFF

ALEX PALLUZZI, JR.
Director

DALE B. IZZO
Assistant Director

VICTOR AMATORI, JR.
Program Supervisor

ANDREA KENNEY
Program Coordinator

MONICA SULLIVAN
MICHELE SEMBER
Clerical

MARCEL COTE
Lead Maintainer

RUSSELL BURROWS
Maintainer

JIM TUCKER
Maintainer

December 6, 2005

Mrs. Georgette Laske
Town Clerk of Branford

Dear Mrs. Laske,

The fiscal year 2004-2005 saw the continuation of the Branford Recreation Department's mission of providing affordable recreation to all Branford citizens from our youngest to the oldest. The focus of the Recreation Department programs continues to be one in which all participants have a positive experience while at the same time promoting physical and emotional enrichment.

This year the Branford Recreation Department collaborated with non-profit and school groups, as well as government officials for the betterment of the community. At the legislative session Recreation Director Alex Palluzzi, Jr., and Board Member Dominic Buonocore met with several key legislatures to lobby successfully for funding of the Shoreline Greenway Trail which will eventually link the Connecticut shoreline from Hammonasset State Park to Lighthouse Point in New Haven providing recreation for all ages to enjoy. The Whitewood School and SARAH, Inc both approached the department and now nurture the Rock Garden at Veteran's Park and the gardens at Sliney field. Eagle Scout Seth Olsen chose a project to benefit the Recreation Department, and completed hand carved wood benches which have been placed at Flax Mill Soccer Field. Along with the Branford Festival Corporation, the Recreation Department co-sponsored a series of five free summer concerts on the Town Green.

The major renovation of Sliney Field was completed, and full play resumed on all baseball fields for the 2005 Little League Season. The renovation could not have been done without the financial assistance from the Branford Soccer Club and Branford Little League organizations.

The Branford Recreation Department continues to strive to be user friendly to town residents, and hopes to have ready in late 2005 on-line registration for all programs and meeting space. Assistant Director Dale Izzo has worked tirelessly as the administrator of this program which when up and running will better serve the needs of the town.

The Recreation Board recognizes the dedication of the department's employees and appreciates their ability to adapt to the ever-changing needs of the community we serve. Without our staff, from our Director of Recreation to our administrative office staff and maintenance workers, to our part time seasonal employees, the successes we had in 2004-2005 would not have been possible. The Recreation Board publicly thanks each one of them for their continued commitment to the residents of Branford.

Respectfully Submitted,

Mary N. Grande
Branford Recreation Board Chairman

Annual Report of the Registrar of Voters July 1, 2004 through June 30, 2005

During this period the Presidential Election was held on November 2, 2004. All special voter sessions which are required by state statute were held. The number of registered voters eligible to vote in the November 2003 State election was 18,789. The Registrars of Voters added 2,685 new voters to the voting list from July 1, 2004 to June 30, 2005.

The Office of the Registrar of Voters is located in the Lifetime Solutions building at 40 Kirkham Street. Office hours are Tuesday and Thursday from 10 a.m. to 2 p.m. Voting machines are stored at the former Branford Hills School.

The annual canvass was conducted from January 1, 2005 through June 1, 2005. This yearly canvass is conducted in order to maintain an up-to-date voter registration list. The National Change of Address System was used to verify voter's addresses, along with additional mailing and telephone follow up.

Branford High School held Youth in Government Day on March 17, 2005. The Registrars provided the voting machines for this activity and helped students set up and break down their polling place. Our office contacted the Secretary of State on their program guide First Vote for high school students and new voters. The First Vote program is to educate the students on Voter Registration and how to get involved and participate in the political process and elections.

A special voter registration session was held at Branford High School on that same day. Students who were U.S. citizens, residents of Branford and who were at least seventeen years of age were eligible to register to vote. 33 students registered to vote on Youth in Government Day.

Any United States citizen who has attained the age of seventeen years old and will turn eighteen by election day that year, and who is a bona fide resident of the Town of Branford is eligible to register to vote in Branford. To register to vote one should go to the office of the Town Clerk or Registrar of Voters during regular office hours. It is not necessary to register to vote in one's town of residence. Positive identification is required. Applications may be made in the office of any Town Clerk or Registrar of Voters in the State of Connecticut. The application will be forwarded to the Branford Registrars for approval.

Any eligible Connecticut resident can register to vote by mail. The applicant fills in all boxes that apply to them, signs the form and forwards it to the Registrar of Voters in their town. Positive identification is required. These forms are available through our office, the Department of Motor Vehicles, all public assistance agencies, agencies serving the disabled, Armed Forces, Libraries, Town Clerk's Offices, and the Secretary of the State's Office. The application must be received by the Registrar's office fourteen days before an election. Applicants may enroll in a political party at the same time they register to vote. A letter of acceptance or rejection is sent after the Registrar of Voters reviews the application.

If a voter changes his/her name, their current address, and/or would like to change their party affiliation they need to notify the Registrar's Office to receive an application for the changes that apply. There is a waiting period of 90 days for party affiliation changes from the date of the application for the new

enrollment. If a voter receives a notice of confirmation of voting residence, he/she must return the notice signed and inform the Registrars of the correct address in order to remain on the voting list.

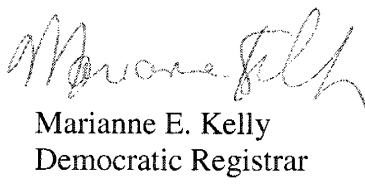
The Republican and Democratic Registrars and their Deputy Registrars attended the annual Fall Registrar of Voters Association (ROVAC) and Secretary of the State (SOS) Conference in September, 2004. Both Registrar of Voters and their Deputy Registrars attended the 3 day Spring ROVAC and SOS Conference in April, 2005. Both Registrars attended the New Haven County Annual Spring 2005 ROVAC meeting.

The Branford Registrars of Voters wishes to thank the voters of the Town of Branford for their cooperation and express the hope that more citizens of our town will become voters and exercise their right to vote.

Respectfully submitted,



Marion E. Burkard
Republican Registrar



Marianne E. Kelly
Democratic Registrar

REPRESENTATIVE TOWN MEETING
BRANFORD, CT.
ANNUAL REPORT
July 1,2004-June 30,2005

Membership of the Representative Town Meeting at the opening of this fiscal year was as follows:

First District-	R Eric Hanson	R Peter Anaclerio
	R Frank Twohill	R Vincent Ruggiero
	R Kurt Schwanfelder	D Gino Popolizio
	D James Bruno	D Lisa Avitable
	D Richard Sullivan	
Second District-	R James Walker	R John Cheeseman
	R Ronald DeFord	D Jonatham Waters
Third District-	R Albert Petrosino	D John Smith
	D Robert Abels	
Fourth District-	R Brian Festa	R Adrienne Ahern
	R Kyle Nelson	D Raymond Dunbar
	D Sandra Reiners	D Gail Chapman-Cabone
	D Dorothy Dockneovich	D Anthony Giardiello
	D Lenora Thomas	D Janet Doyle
Fifth District-	R Richard Goodwin	R Dennis Flanigan
	R Joseph Cogguillo	D Madelon Reed

During the fiscal year July 1,2004 through June 30, 2005 the Representative Town Meeting held 12 regular meeting and 2 special meetings.

The RTM approved the acceptance of property located at Gould Lane (0.96acres+/-) from Property at Gould Lane, LLC to the Town of Branford, in addition approve the transfer of property located at Gould Land (0.46acres+/-) from the Town of Branford to Property at Gould Lane LLC.

The RTM approved an agreement between the Town of Branford and the Branford Employees Local 1303 of Council # 4 American Federal of State, County and Municipal Employees (AFSCME), Town Hall Union.

The RTM approved the acceptance of property located at Leetes Island Road.

The RTM approved the acceptance of property located at Cherry Street.

The RTM approved an agreement between the Town of Branford and the Branford Fire Fighters Local #2533 , International Association of Fire Fighters, AFL-CIO.

The RTM approved a increase in the Veterans Property Tax Exemption.

The RTM approved a Citation Hearing Procedure.

The RTM approved an ordinance for people who willingly violate the Town Inland Wetland Regulations

The RTM approved the appointments of Jake Greenvall, Jeff Clark, and Anthony Solomine to the Board of Assessment Appeals, terms to expire September 30,2006

The RTM approved "A"(SUCCESSOR COLLECTIVE BARGAINING AGREEMENT) BETWEEN The Branford Board of Education and the Branford Education Association.

The RTM approved authorizations amending and increasing the amount required for sanitary sewer improvements require und the Consent Decree between the State Department of Environmental Protection and the Environmental Protection Agency.

The RTM approved amendments to "ANIMALS" , chapter 118, Article 1 of the Code of Branford

The RTM approved a resolution regarding the refunding of the Bristol Resource Recovery Facility.

The RTM approved an agreement between the Town of Branford and the United Public Service, Employees Union, Local #424, Unit 5 (Branford WPCP Employees Union)

The RTM approved an ordinance for people who willingly violate the Town Inland Wetland Regulations.

The RTM approved a Resolution regarding Binding Arbitration

The RTM approved the Fire Commission's request for a (Private Fire Hydrant Maintenance Testing Ordinance.

The RTM approved the Fire Commission's request for and (secure Key Access Box Ordinance)

The RTM approved the reappointment of Matthew Brady to the Greater New Haven, Transit District for another 4 year term.

The RTM approved a resolution authorizing the Town of Branford to participate in "Haz Waste Central from July 1, 2005 through June 30, 2005

The RTM approved an increase in the fee structure under PERMIT FEES SECTION 128-1 NEW CONSTRUCTION AND ALTERATIONS AND ALSO 128-2 other separate permits of the Town of Branford

The RTM approve the Board of Finance request to increase in appropriations in the Fiscal Year 2005 General Fund Budget from \$76,105,589, to \$75,805,589

A budget of \$38,500,896 was approved at the May Budget meeting. Also \$53,300 for the Open Space Fund, \$447,619 for the Sewer Assessment Fund , \$57,093 for the Water Assessment Fund, \$123,900 for the Board of Education Special Fund, \$723,600 for the Board of Education Daycare Fund,

The RTM approve annual compensation for the following elected officials beginning November 22,2005 and ending November 20, 2007 Board of Selectman, Treasure, Board of Assessment Appeals, and Finance Clerk of 3.0% for both the first and second year.

The RTM approved annual compensation for the following elected officials for the term beginning November 22, 200e and ending November 20, 2007 of 4.5 % for both the first year and second year.

The RTM approved the appropriation of \$500,000 for costs related to roof repairs at Indian Neck School.

The RTM approved amendments to "Demolition of Buildings" Chapter 129 of the Code of the Town of Branford.

The RTM approved the acceptance of property located near Slide Hill Road.

The RTM approved the acceptance of property located near Parish Farm Road.

The RTM approve the renewal of the lease agreement between the Town of Branford and BCTV at an annual rental fee of \$1,000 effective July 1, 2005.

The RTM approve the Town to participate in the Neighborhood Aissistance Tax Credit Program.

The RTM approved a proposal from "SPOT ON" for the installation of a transmitter on Town Hall to make the Town Green a "hot spot" for wireless communications.

Members of the Representative Town Meeting at the end of the fiscal year was as follows:

First District-	R Eric Hanson R Frank Twohill R Kurt Schwanfelder D James Bruno D Richard Sullivan	R Peter Anaclerio R Vincent Ruggiero D Gino Popolizio D Lisa Aitable
Second District-	R James Walker R Ronald De Ford	R John Cheeseman D Jonathan Waters
Third District	R Albert Petrosino D Robert Abels	D John Smith
Fourth District	R Brian Festa R Kyle Nelson D Sandra Reiners D Dorothy Docknevech D Lenora Thomas	R Adrienne Ahern D Raymond Dunbar D Gail Chapman-Carbone D Anthony Giardiello D Janet Doyle
Fifth District-	R Richard Goodwin R Joseph Cogguillo	R Dennis Flanigan D Madelon Reed

Respectfully submitted,

Dennis Flanigan\RTM CLERK



ANNUAL REPORT
BRANFORD AND GUILFORD
ROUTES 77 and 146 SCENIC ROADS ADVISORY COMMITTEE
July 1, 2004 - June 30, 2005


Shirley Girioni, Co-Chair, Guilford
Karyl Lee Hall, Co-Chair, Branford
Haylin Alpert, Branford Asst. Town Planner
Chet Blomquist, Branford
Carolie Evans, Guilford
John Herzan, Stony Creek
Jean Kelley, Guilford
John Kingsbury, Guilford
Pam Rackliffe, Branford
Maureen Sherman, Guilford

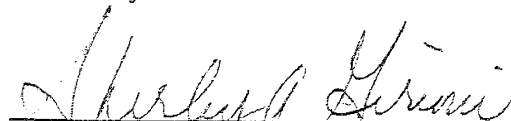
The Routes 77 and 146 Scenic Roads Advisory Committee is the result of citizen participation in establishing the *Routes 77 and 146 Corridor Management Plan* in 1996. The Advisory Committee members are Branford and Guilford residents, meeting monthly, with the exception of summer.

In 2005, the Committee held ten regular meetings. Significant activities included :

- Continued discussion on Proposed Scenic Overlay Regulations, including consultation with Town Planner George Kral
- Town of Guilford submitted an application to the CT DOT for the Federal Scenic Byways grant. A \$220,000 grant was received for pedestrian walkway improvements of 16 walkways around the Green and Water Street
- Both Branford and Guilford will submit grant applications to the Long Island Sound Program for a Route 146 Bird Observation Platform
- A "traffic calming" project was completed at Boston and Whitfield Streets
- As in 2004, development of a master plan for tree replanting is being actively pursued with the Yale School of Forestry

Respectfully submitted,


Karyl Lee Hall, Co-Chair


Shirley Girioni, Co-Chair

SEWER AUTHORITY
P. O. BOX 150
BRANFORD, CONNECTICUT 06405

Annual Report
2004-2005

The Sewer Authority responded to many issues during the fiscal year.

New development proposals underscore the desirability of Branford. Provisions for sanitary sewer service were negotiated with several developers in new residential and commercial developments. The agreements look to insure proper provisions for the protection of the town sanitary sewer system.

The Authority has undertaken a more active role in the operation of the Wastewater Treatment Plant and the sanitary sewage collection system. Working with Wastewater Superintendent Manny Furtado, the Authority is overseeing the operation of the wastewater treatment plant and conveyance system. In response to many requests for additional sewer capacity, the Authority enacted capacity limitations in the areas subject to overflows in the past to insure regulatory compliance while capacity improvements are under construction.

Each new development is being reviewed to insure that no adverse impact is seen on the sanitary sewer collection system or capacity. This procedure has been formalized in conjunction with revisions to the Planning and Zoning regulations.

We wish to thank all the other Town boards and commissions for their assistance during the year.

Respectfully submitted,

Michael Tamsin, u

Michael Tamsin
Chairman



BRANFORD SHELLFISH COMMISSION ANNUAL REPORT - July 1, 2004-June 30, 2005



The Branford Shellfish Commission meets the second Tuesday of each month at 5:00 p.m. at the Canoe Brook Senior Center. Current membership of the commission is as follows:

Membership	Term Expiration
William Davis, Chairman	August 2006
Robert Lillquist, Secretary	August 2007
Anthony Pulcinella	August 2006
Robert Radulski	August 2007
Joe Dube	August 2005
Bill Iovene	August 2005
Herman Kustra	August 2006

The Commission is pleased to report that last years vacancy has been filled by Herman Kustra.

This Commission oversees where, when, and how shellfishing is achieved, designating open recreational areas, as well as quantity and size limits of shellfish. This Commission regulates recreational shellfishing in the public waters of the Town of Branford, including rivers, inland waters and flats near beaches within the marine bounds of the town. The Commission serves to educate the public to ensure recreational shellfishing is done in a safe manner and in accordance to State and Federal guidelines.

The Commission continues to expand on its efforts and is proud to report that Branford's Recreational Shellfishing Program is running smoothly. The Commission has been active in the following areas:

Permit Issuance and Fee Collection

The Commission issued 314 permits (32 from non-residents) and received \$2,815 from July 1, 2004 to June 30, 2005. It should be noted that the Commission designed a permit of colored **Mylar** which is water-resistant and can be worn around the neck for visibility. Each year the color will be changed to facilitate enforcement by the Commissioners and assigned wardens.

The Commission issued brass sizing rings to determine if the shellfish is of appropriate size for keeping, and protect our young shellfish population for future years. Accurate informational brochures are issued with each permit and are available at other locations, such as tackle shops, etc.

Dock Application Review

The Commission has reviewed five dock applications, one application for repairs to existing seawall, an application for pier improvement at Dutch Wharf Marina and two D.E.P. approved applications as follows:

- (1) Bridge renewal over Rt 1 (Queach Brook)
- (2) Upgrading water supply lines from Stony Creek to Pleasant Point

All applications were reviewed for impact on the shellfish resources, and all were approved including one with specific guidelines to minimize impacts to shellfish resources.

Water Sampling

The Commission assists the CT Bureau of Aquaculture in water sampling off the coast of Branford. Specifically, the Commission collects monthly samples in Area "B" and delivers them to CT Bureau of Agriculture within 24 hours; this is part of the Town's commitment to keep this area open for recreational shellfishing.

The Commission is also involved in a water collection program in Maltby Cove. This is performed to accumulate sufficient data to the satisfaction of the CT Bureau of Aquaculture to allow a shellfish hatchery operation in that area.

The Commission is conducting a Special Water Sampling study in the Short Beach Area. While this area is currently prohibited for shellfishing, initial water quality data, though limited, looks promising that the area's status maybe upgraded in the future. At this point, additional data is needed before any status change can be made. The Commission is actively working with the CT Bureau of Aquaculture to collect and analyze that needed data.

Shellfish Bed Closure/Reopening

The Commission is responsible for shellfish bed closures that may need to take place after normal business hours and on weekends and has created a formal communication protocol in such an event. The Commission also monitors rainfall, maintains a permanent rain gauge station and submits a monthly report to CT Department of Aquaculture and the East Shore Health District.

Mapping and GIS

The Shellfish Commission has now completed the plotting of Town owned beds on the GIS (Geographical Information System) database.

Since there is considerable acreage of town-regulated grounds that are now available for leasing, the Commission will begin leasing beds to Commercial Harvesters in the next fiscal year. A new lease agreement as well as new shellfish regulations for commercial harvesters have been approved by Robin Sandler who is the town attorney.

Islander East Pipeline Project

The Commission continues to monitor this project. This Commission believes this project would be detrimental to our valuable shellfish resources and will continue in the effort to stop this project.

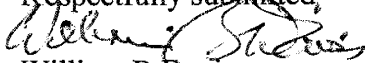
Summary

The Commission would like to thank the following individuals who have been instrumental in our accomplishments this past year:

.Joan Bartlett, Branford Police Department
Ed Massota, Director, Branford Public Works
David H Carey, Director,CT Bureau of Aquaculture
James Citek, CT Bureau of Aquaculture
James Monopoli, Director, East Shore Health District

...The Commission is looking forward to a productive FY 2006, and will continue to enhance the town's recreational shellfishing program, enabling Branford residents to safely enjoy this wonderful resource.

Respectfully submitted,



William B Davis
Chairman

SOLID WASTE MANAGEMENT COMMISSION

POST OFFICE BOX 150 / BRANFORD, CONNECTICUT 06405

www.Branford-CT.gov

(203) 315-0622

MARGARET J. HALL
Solid Waste Manager

MARIO RICOZZI
Chairman

Annual Report

2004 - 2005

The Solid Waste Management Commission meets one Wednesday per month at the Canoe Brook Senior Center. During the period July 1st, 2004 to June 30th 2005, the Commission held 3 additional special meetings, with 2 regular meetings cancelled. The membership of the Commission is as follows:

Mario Ricozzi	-	Chairman
Carlene Kulisch	-	Vice-Chairperson
Jay Avitable		
Richard Bauerfeld		
Mary Jo Riddle		
Alain St. Thomas		
Jessica Weller		

Margaret J. Hall	-	Solid Waste Manager
Leslie J. Capezzone	-	Secretary

The Solid Waste Management Commission is charged with advising the Board of Selectmen on the handling of the Town's solid waste. Branford's solid waste is disposed of in three ways: incinerated to produce electricity, deposited in landfills, and, whenever practical, recycled. In addition, through the multi-town Hazwaste Central program, the town provides its residents with an effective and convenient way to dispose of household (and now also small business) hazardous wastes. The Commission strives to handle the Town's waste in the most cost effective and environmentally friendly way possible, while maintaining a high level of service to the residents of Branford.

In addition to the operations described above, there were two major non-operational issues with which the Commission dealt over the course of the year. The first was the next phase of the permanent closure of the Town landfill which remains open with limited capacity. The second was the successful awarding of new refuse and recycling contracts. An additional accomplishment was the better and more accurate calculation

associated with residential refuse collection. This was made possible by improved information technology resources at Town Hall.

On the operational side, the total tonnage of materials processed, in tons, decreased by 10.38% vs. the record 2003-2004 year, but was still up 9.69% over the prior year (2002-2003). Total tonnage includes materials processed through the Town Transfer Station from private haulers as well as that, which arrives via town pick up and resident drop off. Thanks to improved resident participation and an innovative recycling program, there were significant increases in the volume of leaves (62.67%), corrugated cardboard (19.33%), and electronics (26.8%) processed. This is an important trend if Branford is to effectively control waste disposal costs and act in an environmentally conscious manner.

The Commission welcomes public comment, and encourages public attendance at its meetings.

Office of Tax Collector

TOWN OF BRANFORD

TOWN HALL DRIVE, P.O. BOX 136, BRANFORD, CONNECTICUT 06405

KENNETH A. DELFINI
TAX COLLECTOR



TEL: (203) 481-0381
FAX: (203) 481-5561
www.branford-ct.gov
e-mail: kdelfini@branford-ct.gov

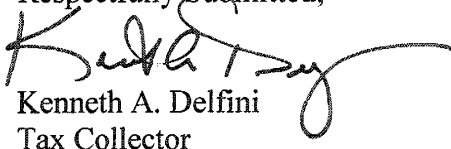
ANNUAL REPORT FISCAL YEAR 2004-2005

The following collections were compiled for the fiscal year ending June 30, 2005.

COLLECTED FROM THE 2003 GRAND LIST	\$64,251,087
COLLECTED FROM DELINQUENT TAXES	\$1,289,870
COLLECTED AS INTEREST AND LIENS	\$337,384

THE COLLECTION RATE FOR FISCAL YEAR 2004-2005 EQUATES TO 98.459% RETURN.

Respectfully Submitted,


Kenneth A. Delfini
Tax Collector

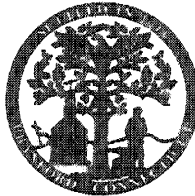
Office of Town Clerk

TOWN OF BRANFORD

TOWN HALL DRIVE, P.O. BOX 150, BRANFORD, CONNECTICUT 06405

GEORGETTE A. LASKE
TOWN CLERK

TELEPHONE
(203) 488-6305



ANNUAL REPORT

JULY 1, 2004 - JUNE 30, 2005

From July 1, 2004 through June 30, 2005 cash receipts totaled \$1,336,598. Of this amount \$1,303,301 was forwarded to the Town Treasurer. (This amount includes the Transfer Station fees of \$242,807 and \$3,373 for Transfer Station Trip passes at \$1.00 each). The balance of \$33,298 was sent to the State of Connecticut.

REPORT OF RECORDINGS, LICENSES & MEETINGS

<u>VITAL STATISTICS</u>	<u>2003-2004</u>	<u>2004-2005</u>
Births	257	224
Marriages	305	350
Deaths	1238	1355
<u>LICENSES</u>		
Dogs	723	713
Hunting	86	97
Fishing	182	187
Hunting/Fishing	160	162
Trapping	3	3
Pheasant Tags	35	36
Migrating Birds	64	61
HIP	68	74
<u>RECORDINGS</u>		
Mortgages, Warranties, Etc.	10,921	8,738
Maps	75	60
Trade Names	148	114
<u>MEETINGS</u>		
R.T.M.	13	14
Board of Finance	16	14

The Town Clerk's office is responsible for the recording and security of land records and vitals statistics; issues permits and licenses; directs elections; collects municipal fees and state conveyance taxes. The Town Clerk is an ex-officio member of the R.T.M. and the Clerk of the Board of Finance.

Respectfully submitted,

A handwritten signature in cursive script that reads "Georgette A. Laske". The signature is written in dark ink and is positioned above the printed name.

Georgette A. Laske
Town Clerk

Town of Branford
Annual Report
July 1, 2004-June 30, 2005

The legal services for the Town of Branford are provided by Town Counsel Robin Bruce Sandler. Other attorneys who represent the Town include Assistant Town Counsel Peter Berdon and Attorney William Riley. Branford's Town counsels provides advise and representation to all Town departments, officials, Boards and Commissions in matters regarding town business. Attorney's Sandler and Berdon attend, as needed, the meetings of the Representative Town Meeting, various Boards and Commissions and the meetings of The Board of Selectmen, to assist and advise in the carrying out of their respective responsibilities. In particular, Attorney Sandler acts as the legal advisor to the Board of Selectman, the Representative Town Meeting and advises various town officials and/or employees on general legal matters that affect their departments. Attorney Sandler also serves as legal advisor to First Selectman John Opie and reviews contracts and agreements entered into by the Town. Attorney Sandler also reviews any and all claims made against the Town by various parties, referring these claims to the appropriate insurance company, or if there is no insurance coverage, release the claims to an appropriate lawyer who will then vigorously defend the Town in the matter. Attorney Berdon serves as counsel for the Planning and Zoning Commission, the Zoning Board of Appeals, the Branford Sewer Authority and the Inland/Wetland Commission, advising those officials and commissions on the legal matters that are directly affected in those areas. Attorney William Riley provides legal advise on the many day to day labor issues which confront the town as a large employer. Attorney Riley also represents the town, as required, in various contract negotiations and hearings before labor boards through the state.

Other legal matters pending with the Town include numerous assessment appeals from the October Grand Lists of 2002, 2003 and 2004, with the bulk of such appeals being handled by Attorney James Perito and Attorney Robin Bruce Sandler.

OFFICE OF
THE TOWN ENGINEER
1019 MAIN STREET
POST OFFICE BOX 150
BRANFORD, CONNECTICUT 06405

STEPHEN B. DUDLEY, P.E. & L.S.
TOWN ENGINEER

(203) 488-1651
FAX 481-5561

Annual Report
2004-2005

Construction activity continued at a substantial level throughout town. Numerous projects were underway throughout town.

Proposals for development inevitably place demands on town and state infrastructure. Each proposal must be evaluated to insure that the impacts on traffic, storm water systems or sanitary sewage collection system do not adversely impact any portion of the infrastructure.

Inventory, evaluation and condition assessments of the town's infrastructure were upgraded or completed to insure full compliance with new government accounting standards.

The enrichment of the town's Geographic Information System (GIS) continued with substantial work on the storm sewer layer. Records were compiled and field work accomplished to locate and provide information on the storm water conveyance system for the entire town. This compiled information is invaluable in the daily operation of both Engineering and Public Works and assists in maintenance of the town's storm water conveyance system.

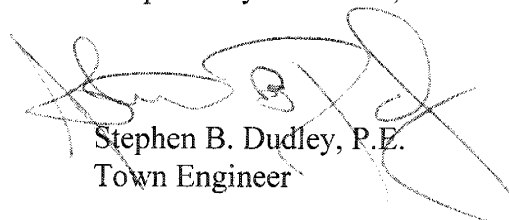
Town staff, along with interested citizens, completed the federally mandated stormwater management plan. The plan stresses best management practices for stormwater and gas well as good maintenance and operations methods for town department activities to minimize stormwater impacts.

Improvements to the I-95 corridor from Branford to the Pearl Harbor Memorial Bridge in New Haven continued west of Branford. We look forward to completion of the various phases of this multi-year project.

As in the past, the Department provided technical assistance to the Planning and Zoning Commission on all development applications, the Public Works Department on various highway and drainage projects, and other departments as necessary.

We wish to thank all the other Town officials, boards, and commissions for their assistance during the year.

Respectfully submitted,



Stephen B. Dudley, P.E.
Town Engineer

BRANFORD VETERANS PARADE COMMITTEE

Branford, Connecticut

17 July 2005

17 Stone Wall Lane

Branford , Conn

To Town Clerk , Georgette Laske

Town Hall , Main St

Branford , Conn

Subj . Annual Report

Branford Veterans Parade Committee

The Branford Veterans Parade Committee is composed of 13 Veterans responsible to conduct Veterans Day and Memorial Day Ceremonies . Place out Grave Flags at all Town cemeteries , with the assistance Boy Scouts , Girl Scouts , members of the V. F. W. and American Legion , plus volunteers . Eight meetings were held at the W W 11 Veterans Memorial Hall . Total cost of two parades \$ 6,783.65 ; operating budget \$ 7,496.00 ; leaving a surplus of \$ 712.35 . One marching band did not participate . Financial report filed at Town Hall .

Yours truly


Thomas B. Yester , Chm

WATER POLLUTION CONTROL PLANT

TOWN OF BRANFORD
75 BLOCK ISLAND ROAD
BRANFORD CT 06405
203-488-3125

ANNUAL REPORT 2004 - 2005

The following is a summary of activities and capital projects undertaken by the Water Pollution Control Plant from July 1, 2004 through June 30, 2005

The Water Pollution Facility received and treated 1,437,100,000 gallons of wastewater during the year.

Summary of Actual FY 04 - 05 Expenditures:

Plant Operating Expenses.....	\$1,783,667.71
Transfers Out	\$338,930.00
Fringe Benefits.....	\$257,322.06
Clean Water and Debt Payments	\$1,815,470.92
Total Expenditures.....	4,195,390.69

During the past year the following objectives were met:

Necessary improvements were completed to Lamphier cove, Burban, Beckett Ave. Farm River, Johnson Point, Sunries cove, SO. Montowese St., Sycamore Way, Branford Point, Greenfield, Harbor St., Hemlock, Ludlow Ct., Ramona Way, Squire Hill Victor Hill, Watch Hill, Hotchkiss Grove, and Pawson Rd. pump stations.

These improvements included the purchase of new pumps, new hatch ways, phone lines, transducers, and the up grade to the electrical systems.

These upgrades will allow for more efficient operation at these stations.

We also cleaned 29.6 miles of sewers in town.

A new portable video inspection system was purchase to help maintain our 100 miles of sewer line.

Objectives for fiscal year July 1, 2005 - June 30, 2006

Complete construction of the new pump station on Cedar st.

Start construction of Maple St pump station.

Start upgrade to Damascus and Pages pump stations.

Continue to stay with our long term Preventive Mainteaance Plan for the collection system and the Plant at 75 Block Island Rd.

Respectfully Submitted,

Manny Furtado



Superintendent, W.P.C.D.

WILLOUGHBY WALLACE MEMORIAL LIBRARY

ANNUAL REPORT 2004-2005

LIBRARY COMMITTEE:

John Malick, Chairman, Jo Buchanan, Secretary, Laura Barr, Debbie DeFord, Diane McGuire, John Nelson, Debbie Witten.

LIBRARY STAFF:

Florence Banca, Administrative Asst., Kristin Abalan, Alaina Driscoll, Elizabeth Labaree, Betty Page, Barbara Pendziwater, Elizabeth Smith, Barbara Welch, Dale Welch, Susan Donovan, Library Director.

OPENING STATEMENT:

During the past year we have initiated new programs to enhance our patrons' library experience. We have started a noontime discussion series "Food For Thought" which meets on the first Wednesday of each month. We invite speakers to present information on a wide range of subjects including health issues, gardening, memoir writing.

The Stony Creek Historical Cabinet, donated to us by the Quarry Workers Celebration Committee, is now complete and filled with Stony Creek historical documents and memorabilia. The display cabinets are currently housing the Stony Creek Fife and Drum Corps uniforms while their building is being renovated.

Our most ambitious project has been to create a new Web Site, wwml.org. We hope to launch this by October, 2005. Patrons will have full access to our library system as well calendars of events of programs that will be happening at the library.

CIRCULATION:

Our circulation of new high demand and high interest materials in a variety of formats surpassed the number of items circulated for previous years. Adult fiction remains our most popular and circulated genre. Patrons from Stony Creek, Branford and Guilford remain our most frequent borrowers.

We have also been gathering statistics regarding the daily internet use here in the library. With an average of 12 patron hours per day, computer use has become a significant library service.

PROGRAMMING

We continue our monthly book discussions with our “Resident Scholar” Mark Schenker. We discussed over a four month period the novel, *Don Quixote*, celebrating the 400th anniversary of its publication.

We continued our movie night to a monthly program with free popcorn and discussions led by David Silberkleit followed each of the screenings.

Our most popular programs are our children’s story hours and an “American Girls” series. Each program is well- attended and greatly enjoyed by the participants from birth to twelve years old.

COMMUNITY RESOURCES:

This past year we partnered with the Stony Creek Fife and Drum Corps with a grant from the State of Connecticut Culture and Tourism Board to collect and archive the Corps history through artifacts and photos.

We also hosted exhibits prepared by the Connecticut Mental Health Council and the Branford Environment and Conservation Commission.

CONCLUSION:

The Willoughby Wallace Memorial Library continues to offer the citizens of Branford excellent library services. I would like to thank the Willoughby Wallace Memorial Library Committee for supporting and encouraging our efforts to provide the highest level of service we can accomplish.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Susan Donovan", with a long horizontal flourish extending to the right.

Susan Donovan, M.L.S.
Library Director



YOUNG PARK COMMISSION

ANNUAL REPORT

JULY 1, 2004 – JUNE 30, 2005

In 1971 the Alden Young family gave the town forty-five acres in Pine Orchard to establish this park. Designed primarily for passive recreational activities, Young Park attracts a varied range of visitors during all seasons of the year.

At the entrance of the Park on Blackstone Avenue, there is a small lake bordered by a large, grassy field – ideal for activities like impromptu athletic games, group picnics, Frisbee-playing, and kite-flying. Occasionally, the field is made available to organized groups for activities like practice sessions for the Youth Football League, Bikeathons for various charities or the annual Dog Frisbee Contest. In a far corner of the field is a softball diamond, which is maintained by the Branford Recreation Department.

Across the lake from the entrance is a wooded highland with trails that are much used by walkers, joggers, horseback riders, and cross-country skiers. There is also in the park an upland meadow and two large areas of inland wetlands. Here, bird watching is a popular spring pastime, especially when resident swans are nesting nearby.

The Nature Trail continues to be a popular feature of the Park. New guide-maps are now available throughout the Town of Branford showing changes in the pathways and plant specimens that have been added. Some forty species of trees, vines, and shrubs are identified.



Under a project sponsored by the Branford Conservation Commission, five nesting boxes for blue birds were placed in the Park's meadows. One of the boxes in the upper meadow succeeded in attracting a pair of bluebirds and two broods of chicks were raised there. An attractive new bulletin board was erected near the parking lot.

Support services for the Park are provided by the Department of Public Works and the Recreation Department. In addition to mowing, Public Works often does specialized jobs for us, such as filling potholes in the parking lot. The Commission is grateful for this essential support. Finally, we wish to express once again our thanks to William Lynehan for his intelligent and energetic handling of his duties as Park Warden, and for unflagging attention to all matters concerning the Park.

Respectfully submitted,

A handwritten signature in cursive script, reading "Kenneth E. Graham".
Kenneth Graham, Chairman

Commissioners:

Kenneth Graham, Chairman

Richard Greenalch

Jennifer Aniskovich, President, Pine Orchard Association

Donna Jean Oddie

Pamela Roy, Secretary

**Zoning Board of Appeals
Town of Branford
Branford, Ct. 06405**

Annual Report

July 1, 2004 - June 30, 2005

The Branford Zoning Board of Appeals met on the third Tuesday of each month of the fiscal year 2004-2005 to conduct public hearings on applications for variances/exceptions of the Branford Zoning Regulations. All meetings were held at the Branford Senior Center.

A total of 109 applications were considered for which fees collected amounted to approximately \$7,000.00. An additional \$315.00 was collected to advertise 7 applications that were withdrawn/postponed.

Respectfully submitted,

A handwritten signature in cursive script that reads "Mary Leigh Bianchi".

Mary Leigh Bianchi

Clerk, ZBA

TOWN OF BRANFORD, CONNECTICUT

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Scully & Wolf, LLP / Certified Public Accountants / Glastonbury, Connecticut 06033

INDEPENDENT AUDITORS' REPORT

Board of Finance
Town of Branford
Branford, Connecticut

Dear Members of the Board:

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Branford, Connecticut, as of and for the year ended June 30, 2005, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Branford, as of June 30, 2005, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 31, 2005 on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Management's discussion and analysis and budgetary comparison information on pages 3 through 10 and 43 through 48 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements and schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

October 31, 2005

Scully + Wolf LLP

TOWN OF BRANFORD, CONNECTICUT

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2005

This discussion and analysis of the Town of Branford, Connecticut's ("Town") financial performance is provided by management to provide an overview of the Town's financial activities for the fiscal year ended June 30, 2005. Please read this MD&A in conjunction with the Town's financial statements, Exhibits I to IX. All amounts in this MD&A are expressed in thousands unless otherwise noted.

FINANCIAL HIGHLIGHTS

- Net assets of our governmental activities increased by \$3,265, or 5.2 percent.
- During the year, the Town had expenses that were \$3,265 less than the \$82,495 generated in tax and other revenues for governmental programs.
- Total cost of all of the Town's programs was \$79,229 with no new programs added this year.
- The General Fund reported a fund balance this year of \$14,071.
- The resources available for appropriation were \$3,166 more than budgeted for the General Fund. Expenditures were kept within spending limits.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of a series of financial statements. The statement of net assets and the statement of activities (Exhibits I and II, respectively) provide information about the activities of the Town as a whole and present a longer-term view of the Town's finances. Fund financial statements are presented in Exhibit III to IX. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Town's operations in more detail than the government-wide statements by providing information about the Town's most significant funds. The remaining statements provide financial information about activities for which the Town acts solely as a trustee or agent for the benefit of those outside of the government.

Government-Wide Financial Statements

The analysis of the Town as a whole begins on Exhibit I and II. The statement of net assets and the statement of activities report information about the Town as a whole and about its activities for the current period. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Town's net assets and changes in them. The Town's net asset, the difference between assets and liabilities, is one way to measure the Town's financial health, or financial position. Over time, increases or decreases in the Town's net assets are one indicator of whether its financial health is improving or deteriorating. The reader needs to consider other non-financial factors, however, such as changes in the Town's property tax base and the condition of the Town's capital assets, to assess the overall health of the Town.

In the statement of net assets and the statement of activities, the Town reports its activities:

- *Governmental activities* – The Town's basic services are reported here, including education, public safety, public works and highway, parks, recreation and libraries, health and human services, pension and insurance, and general administration. Property taxes, charges for services, and state and federal grants finance most of these activities.

Fund Financial Statements

The fund financial statements begin with Exhibit III and provide detailed information about the most significant funds – not the Town as a whole. Some funds are required to be established by Charter. However, the Town establishes many other funds to help control and manage financial activities for particular purposes (like the Sewer Assessment Fund) or to show that it is meeting legal responsibilities for using grants, and other money (like grants received from the State of Connecticut). The Town's funds are divided into three categories; governmental, proprietary and fiduciary.

- *Governmental funds (Exhibit III and IV)* – Most of the Town's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Town's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. The relationship (or differences) between governmental activities (reported in the statement of net assets and the statement of activities) and governmental funds is described in a reconciliation at the bottom of the fund financial statements.
- *Proprietary funds (Exhibit V, VI, and VII)* – When the Town charges customers for the services it provides, whether to outside customers or to other units of the Town, these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the statement of net assets and the statement of activities. Internal service funds (a component of proprietary funds) are used to report activities that provide supplies and services for the Town's other programs and activities – such as the Town's Workers' Compensation Fund and Heart and Hypertension Fund.
- *Fiduciary funds (Exhibit VIII and IX)* – The Town is the trustee, or fiduciary, for its employees' pension plan. It is also responsible for other assets that, because of a trust arrangement, can be used only for the trust beneficiaries. All of the Town's fiduciary activities are reported in separate statements of fiduciary net assets and changes in fiduciary net assets. These activities are excluded from the Town's other financial statements because the Town cannot use these assets to finance its operations. The Town is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The Town's combined net assets increased from a year ago increasing from \$62,684 to \$65,949. The analysis below focuses on the net assets (Table 1) and changes in net assets (Table 2) of the Town's governmental activities.

Table 1
Net Assets

	Governmental Activities	
	<u>2005</u>	<u>2004</u>
Current and other assets	\$ 37,333	\$ 36,324
Capital assets.....	<u>96,147</u>	<u>95,360</u>
Total assets	<u>133,480</u>	<u>131,684</u>
Long-term debt outstanding.....	59,467	63,359
Other liabilities.....	<u>8,064</u>	<u>5,641</u>
Total liabilities.....	<u>67,531</u>	<u>69,000</u>
Net assets:		
Invested in capital assets, net of debt.....	40,402	38,138
Restricted	230	224
Unrestricted.....	<u>25,317</u>	<u>24,322</u>
Total net assets	<u>\$ 65,949</u>	<u>\$ 62,684</u>

Branford experienced an increase in net assets of its governmental activities of 5.2 percent as compared to the prior year. Unrestricted net assets – the part of net assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements – changed from \$24,322 at June 30, 2004 to \$25,317 at the end of this year.

This change in unrestricted governmental net assets was primarily due to the investment in capital assets. The net assets invested in capital assets, net of debt increased from \$38,138 to \$40,402. This was the result of significant capital asset acquisition during the year including open space acquisition, fire apparatus and communications upgrades and construction in progress payments related to sewer collection and pump station improvements.

Table 2
Changes In Net Assets

	Governmental Activities	
	<u>2005</u>	<u>2004</u>
Revenues:		
Program revenues:		
Charges for services.....	\$ 6,995	\$ 6,722
Operating grants and contributions.....	7,286	6,414
Capital grants and contributions	673	270
General revenues:		
Property taxes	65,170	61,923
Grants and contributions not restricted to specific purposes	1,518	1,627
Unrestricted investment earnings.....	694	358
Other general revenues	<u>159</u>	<u>1</u>
Total revenues	<u>82,495</u>	<u>77,315</u>
Program expenses:		
General government	4,599	4,221
Public safety	8,352	7,899
Public works and highway.....	7,912	7,142
Parks, recreation and libraries.....	2,224	2,282
Health and human services	1,759	1,740
Education.....	46,506	43,922
Pension and insurance	5,719	5,297
Interest and debt service	<u>2,158</u>	<u>2,166</u>
Total program expenses.....	<u>79,229</u>	<u>74,669</u>
Increase in net assets	<u>\$ 3,266</u>	<u>\$ 2,646</u>

The Town's total revenues were \$82,495. The total cost of all programs and services was \$79,229. Our analysis which follows considers the operations of governmental activities.

Governmental Activities

The General Fund contributed significantly to the Town's overall increase in net assets. Total revenues were \$3,166 higher than budgeted. Of this amount, \$1,038 resulted from strong property tax collections that include prior year levies, interest and penalties. Taxes on the current levy exceeded the budget by \$718 as the Town experienced its highest collection rate in 15 years. Charges for services produced revenues that exceeded the budget by \$1,431. This increase reflects an increase in ambulance revenues that exceeded projections by \$202. The Town Clerk's Office experienced heavy activity in the number of deeds recorded. In addition, the Town conservatively anticipated Town Clerk conveyance fees amidst rumors that the legislation that increased the fee in March of 2003 would sunset, resulting in an increase of \$620 over budget. Increased activity related to the disposal of contaminated soil, septage, North Branford sewer fees and building permit activity also contributed to the increases in this category.

Expenditures were \$1,329 less than anticipated due to vacancies in various departments that produced savings in direct wages and pension costs. Other areas of the budget that were below budgeted estimates included police extra duty wages, and insurance.

Table 3 presents the cost of each of the Town's five largest programs – police, fire, public works, education, and parks and recreation – as well as each program's net cost (total cost less revenues generated by the activities). The net cost shows the financial burden that was placed on the Town's taxpayers by each of these functions.

Table 3
Governmental Activities

	<u>Total Cost of Services</u>		<u>Net Cost of Services</u>	
	<u>2005</u>	<u>2004</u>	<u>2005</u>	<u>2004</u>
General government.....	\$4,599	\$4,221	\$2,738	\$2,559
Public safety.....	\$8,352	\$7,899	\$6,639	\$6,115
Public works and highway	\$7,912	\$7,142	\$5,964	\$5,482
Education	\$46,506	\$43,922	\$39,585	\$37,302
Pension and insurance	\$5,719	\$5,297	\$5,510	\$5,153

TOWN FUNDS FINANCIAL ANALYSIS

Governmental Funds

As the Town completed the year, its governmental funds (as presented in the balance sheet – Exhibit III) reported a combined fund balance of \$16,137, which is an increase from last year's total of \$15,978. Included in this year's total change in fund balance, is an increase of \$403 in the Town's General Fund. The primary reasons for the General Fund's increase are reflected in the governmental activities analysis highlighted above.

General Fund Budgetary Highlights

The Town's general fund budget remained essentially unchanged. Actual final expenditures plus encumbrances totaled \$74,763. Unexpended appropriations in public safety, public works, and pension and insurance coupled with smaller unexpended balances from other areas produced a favorable variance of \$1,329. During the year, the Town was able to appropriate an additional \$700,000 to augment its reserve for other post employment benefits. Revenues totaled \$75,834 and as stated earlier this amount reflects strong tax collections and charges for services.

The Town's General Fund balance of \$14,071 reported on Exhibit III differs from the General Fund's budgetary fund balance of \$13,693. This is principally because budgetary fund balance does not include \$378 of prepaid items and outstanding encumbrances at year end which are reported as expenditures for budgetary purposes.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2005, the Town had \$96,147 invested in a broad range of capital assets, including land, buildings, park facilities, vehicles and equipment – Table 4. This amount represents a net increase (including additions and deductions) of \$787, or 0.8 percent, over last year.

Table 4
Capital Assets at Year-end (Net of Depreciation)

	Governmental Activities	
	<u>2005</u>	<u>2004</u>
Land	\$ 8,752	\$ 7,165
Land improvements	464	444
Buildings	52,166	53,412
Machinery and equipment.....	8,964	9,114
Construction in progress	25,697	25,225
Infrastructure.....	<u>104</u>	<u> </u>
Totals.....	<u>\$96,147</u>	<u>\$95,360</u>

The Town has not implemented the provisions of the GASB Statement #34 which require the reporting of infrastructure assets acquired prior to July 1, 2002. Infrastructure reporting will begin by the transitional due date.

The Town's fiscal-year 2005-06 budget as adopted does not contemplate any major additions to capital assets. However, the town anticipates authorizing bonds during the 2005-06 fiscal year for various sanitary and pump station improvements as well as open space and school roofs. In addition, the wastewater treatment plant expenditures will move from the construction in progress category to the building category. More detailed information about the Town's capital assets is presented in Note 1 and Note 6 to the financial statements.

Long-term debt

At June 30, 2005 the Town had \$51,262 in bonds and notes outstanding versus \$55,611 last year – a decrease of \$4,349 or 7 percent.

The Town's general obligation bond rating continues to carry the Aa3, a rating that has been assigned by Moody's a national rating agency since 2001. In addition the Town's rating from Standard & Poor's increased from AA to AA+ in FY 2004. The State limits the amount of general obligation debt that cities can issue based on formula determined under State Statutes based on type of debt and tax base. The Town's outstanding general obligation debt is significantly below this state-imposed limit of \$469,973.

Other obligations include accrued vacation pay and sick leave. More detailed information about the Town's long-term liabilities is presented in Note 8 to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The Town's elected and appointed officials considered many factors when adopting the fiscal-year 2005-2006 budget and corresponding tax rates. The Branford economy compared favorably to the State and the region as measured by a current unemployment rate of 4.2 percent. This compares favorably to a State rate of 5.2 percent and a national rate of 5.1 percent. Town officials confronted a number of unique and vexing challenges while formulating the budget including, but not limited to, the uncertainty with regard to State assistance and a continued shift in the tax burden to residential property owners exacerbated by the recent revaluation; increasing energy costs and tax appeals. Faced with these challenges, Town officials felt compelled to constrain the increase in the Town's tax requirements. In developing the budget the Town established the following budget guidelines that provided the rational underpinnings for many of the budgetary decisions: maintain the current level of existing services while refraining from adding new programs; fund current and future liabilities; preserve the undesignated fund balance; continue to invest in new vehicles and equipment to ensure continued service delivery; preserve the Town's investment in its properties and buildings; and to continue to fund many capital items on a pay-as-you-go basis so as to limit the amount of outstanding debt.

As a result of these efforts and adherence to the above guidelines, Branford adopted a General Fund budget of \$79,377 for 2005-2006 which represents an increase of \$4,271 or 5.7 percent as compared to the 2004-2005 amended budget. Increased property taxes (benefiting from the 2004 rate increases and increases in assessed valuations) of \$510 will offset a portion of this amount coupled with an appropriated fund balance of \$2,145.

CONTACTING THE TOWN'S FINANCIAL MANAGEMENT

This financial report is designed to provide citizens, taxpayers, customers, investors, and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Finance Department, Town of Branford, PO Box 150, 1019 Main Street, Branford, Connecticut 06405.

TOWN OF BRANFORD, CONNECTICUTSTATEMENT OF NET ASSETS
JUNE 30, 2005

	GOVERNMENTAL ACTIVITIES
ASSETS:	
Cash and cash equivalents	\$ 23,129,565
Investments	201,223
Receivables, net	13,805,925
Inventory	12,765
Prepaid items	183,764
Capital assets, net	96,147,541
Total assets	133,480,783
LIABILITIES:	
Accounts and other payables	2,293,896
Unearned revenue	1,805,249
Other	360,228
Bond anticipation notes	3,605,000
Noncurrent liabilities:	
Due within one year	6,194,791
Due in more than one year	53,272,145
Total liabilities	67,531,309
NET ASSETS:	
Invested in capital assets, net of related debt	40,402,383
Restricted for Trusts:	
Expendable	129,882
Nonexpendable	100,420
Unrestricted	25,316,789
Total net assets	\$ 65,949,474

The accompanying notes are an integral part of these financial statements.

TOWN OF BRANFORD, CONNECTICUT

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2005

FUNCTIONS/PROGRAMS	EXPENSES	CHARGES FOR SERVICES	PROGRAM REVENUES.....			NET (EXPENSE) REVENUE AND CHANGES IN ..NET ASSETS...
			OPERATING CONTRIBUTIONS	CAPITAL CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES	
Governmental activities:						
General government.....	\$ 4,599,088	\$1,821,094	\$ 40,267		\$ (2,737,727)	
Public safety.....	8,352,368	1,310,837	174,251	\$228,415	(6,638,865)	
Public works and highway.....	7,912,327	1,242,231	262,076	444,515	(5,963,505)	
Parks, recreation and libraries.....	2,223,696	324,993	581,805		(1,316,998)	
Health and human services.....	1,759,452	453,754	698,435		(607,263)	
Education.....	46,506,221	1,633,990	5,286,989		(39,585,242)	
Pension and insurance.....	5,718,595	208,489			(5,510,106)	
Interest and debt service.....	2,157,992		242,234		(1,915,758)	
Total governmental activities.....	\$79,229,739	\$6,995,388	\$7,286,057	\$672,930	(64,275,364)	
General revenues:						
Property taxes.....					65,170,183	
Grants and contributions not restricted to specific programs.....					1,517,362	
Unrestricted investment earnings.....					694,279	
Miscellaneous.....					159,193	
Total general revenues.....					67,541,017	
Change in net assets.....					3,265,653	
Net assets, July 1, 2004.....					62,683,821	
Net assets, June 30, 2005.....					\$ 65,949,474	

The accompanying notes are an integral part of these financial statements.

TOWN OF BRANFORD, CONNECTICUT

GOVERNMENTAL FUNDS

BALANCE SHEET
JUNE 30, 2005

	GENERAL	CAPITAL PROJECTS	SEWER ASSESSMENT	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Cash and cash equivalents	\$17,753,158	\$ 278,585	\$ 883,115	\$3,075,907	\$21,990,765
Investments				201,223	201,223
Receivables (Net)	10,652,743	450,000	1,601,652	1,101,530	13,805,925
Due from other funds	509,589	1,209,681	106,738	232,843	2,058,851
Inventories				12,765	12,765
Prepaid items	74,196				74,196
TOTAL	\$28,989,686	\$1,938,266	\$2,591,505	\$4,624,268	\$38,143,725

LIABILITIES
AND
FUND BALANCES

Liabilities:					
Accounts and other payables	\$ 1,644,204	\$ 221,143	\$ 5,353	\$ 213,585	\$ 2,084,285
Due to other funds	1,549,256	364,516		130,384	2,043,156
Deferred revenue	11,365,649	10,000	1,601,652	936,832	13,914,133
Bond anticipation notes		3,605,000			3,605,000
Other	360,228				360,228
Total liabilities	14,918,337	4,200,659	1,607,005	1,280,801	22,006,802
Fund balances (deficit):					
Reserved	377,980	2,162,794		113,185	2,653,959
Unreserved, reported in:					
General Fund	13,693,369		984,500	3,100,400	13,693,369
Special Revenue Funds					4,084,900
Capital Project Fund		(4,425,187)			(4,425,187)
Permanent Funds				129,882	129,882
Total fund balances (deficit)	14,071,349	(2,262,393)	984,500	3,343,467	16,136,923
TOTAL	\$28,989,686	\$ 1,938,266	\$2,591,505	\$4,624,268	

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds	96,147,541
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds	12,218,452
Internal service funds are used by management to charge the costs of risk management to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net assets	(149,300)
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds	(58,404,142)

Net assets of governmental activities \$ 65,949,474

The accompanying notes are an integral part of these financial statements.

TOWN OF BRANFORD, CONNECTICUT

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2005

	GENERAL	CAPITAL PROJECTS	SEWER ASSESSMENT	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Revenues:					
Property taxes.....	\$65,885,351				\$65,885,351
Assessments and interest.....					678,240
Intergovernmental.....	5,183,466	\$ 450,000	\$613,456	\$ 64,784	9,124,533
Charges for services.....	4,414,526			3,491,067	5,971,874
Income on investments.....	596,801	15,357	14,145	1,557,348	49,881
Miscellaneous.....	942,576	157		870,992	1,813,725
Total revenues	77,022,720	465,514	627,601	6,034,072	84,149,907
Expenditures:					
Current:					
General government	3,867,833			404,687	4,272,520
Public safety	7,942,949			366,889	8,309,838
Public works and highway	6,971,722		19,619	696,308	7,687,649
Parks, recreation and libraries	1,830,492			323,709	2,154,201
Health and human services	1,407,384			396,207	1,803,591
Education	39,882,279			3,967,639	43,849,918
Pension and insurance	5,925,028			5,925,028	5,925,028
Capital outlay.....	789,128	2,671,707			3,460,835
Debt service.....	6,172,198		294,072	61,014	6,527,284
Total expenditures	74,789,013	2,671,707	313,691	6,216,453	83,990,864
Excess (deficiency) of revenues over expenditures	2,233,707	(2,206,193)	313,910	(182,381)	159,043
Other financing sources (uses):					
Transfers in.....	7,138	853,391		1,089,192	1,949,721
Transfers out.....	(1,837,873)	(111,848)			(1,949,721)
Total other financing sources (uses)	(1,830,735)	741,543		1,089,192	
Net change in fund balances	402,972	(1,464,650)	313,910	906,811	159,043
Fund balance (deficit), July 1, 2004	13,668,377	(797,743)	670,590	2,436,656	
Fund balance (deficit), June 30, 2005	\$14,071,349	\$(2,262,393)	\$984,500	\$3,343,467	
<p>Amounts reported for governmental activities in the statement of activities (Exhibit II) are different because:</p> <p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period</p> <p>In the statement of activities, only the gain on the sale of capital assets is reported, whereas in the governmental funds, the proceeds from the sale increases financial resources. Thus, the change in net assets differs from the change in fund balance by the cost of the asset sold. This is the amount of loss on disposals</p> <p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. This is the amount by which repayments exceed proceeds</p> <p>Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds</p> <p>Internal service funds are used by management to charge the costs of risk management to individual funds. The net revenue (expense) of the internal service fund is reported with governmental activities (Exhibit VI)</p> <p>Change in net assets of governmental activities (Exhibit II)</p>					
					\$ 2,265,653

The accompanying notes are an integral part of these financial statements.

TOWN OF BRANFORD, CONNECTICUTPROPRIETARY FUNDSSTATEMENT OF NET ASSETS
JUNE 30, 2005

	GOVERNMENTAL ..ACTIVITIES.. INTERNAL SERVICE FUNDS
ASSETS:	
Cash and cash equivalents	\$1,138,800
LIABILITIES:	
Accounts and other payables	6,889
Risk management claims	1,265,516
Due to other funds	15,695
Total liabilities	1,288,100
NET ASSETS:	
Unrestricted	\$ (149,300)

The accompanying notes are an integral part of these financial statements.

TOWN OF BRANFORD, CONNECTICUTPROPRIETARY FUNDSSTATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2005

	GOVERNMENTAL ..ACTIVITIES...
	INTERNAL SERVICE FUNDS
Operating revenues:	
Contributions for benefits	\$1,016,000
Other	8,873
Total operating revenues	<u>1,024,873</u>
Operating expenses:	
Benefit claims	913,126
Claims administration	<u>77,649</u>
Total operating expenses	<u>990,775</u>
Operating income	34,098
Nonoperating revenue:	
Income on investments	<u>27,303</u>
Change in net assets	61,401
Total net assets, July 1, 2004	<u>(210,701)</u>
Total net assets, June 30, 2005	<u>\$ (149,300)</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF BRANFORD, CONNECTICUTPROPRIETARY FUNDSSTATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2005

	GOVERNMENTAL ..ACTIVITIES... INTERNAL SERVICE FUNDS
Cash flows from (to) operating activities:	
Cash received from operating funds	\$1,160,405
Cash payments to providers of benefits and administration	(875,470)
Cash received for other	8,873
Net cash provided by operating activities	293,808
Cash flows from investing activities:	
Income on investments	27,303
Net increase in cash and cash equivalents	321,111
Cash and cash equivalents, July 1, 2004	817,689
Cash and cash equivalents, June 30, 2005	<u>\$1,138,800</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	
Operating income	\$ 34,098
Adjustments to reconcile operating income to net cash provided by operating activities:	
Change in assets and liabilities:	
(Increase) decrease in receivables	115,305
Increase (decrease) in accounts payable	144,405
Net cash provided by operating activities	<u>\$293,808</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF BRANFORD, CONNECTICUTFIDUCIARY FUNDSSTATEMENT OF FIDUCIARY NET ASSETS
JUNE 30, 2005

	PENSION TRUST FUND	AGENCY FUNDS
ASSETS:		
Cash and cash equivalents		\$ 742,477
Investments	\$11,597,998	314,763
Accounts receivable	4,069	
Total assets	<u>11,602,067</u>	<u>\$1,057,240</u>
LIABILITIES:		
Accounts and other payables	88	\$1,057,240
Due to students and others		
Total liabilities	<u>88</u>	<u>\$1,057,240</u>
NET ASSETS:		
Held in trust for pension benefits	<u>\$11,601,979</u>	

The accompanying notes are an integral part of these financial statements.

TOWN OF BRANFORD, CONNECTICUTFIDUCIARY FUNDSSTATEMENT OF CHANGES IN PLAN NET ASSETS
PENSION TRUST FUND
FOR THE YEAR ENDED JUNE 30, 2005

Additions:	
Contributions:	
Employer.....	\$ 675,000
Plan members.....	<u>189,696</u>
Total contributions.....	864,696
Investment income:	
Net appreciation in fair value of investments.....	\$393,841
Interest and dividends.....	<u>448,364</u>
Net investment income.....	<u>842,205</u>
Total additions.....	1,706,901
Deductions:	
Benefits.....	549,866
Administration.....	<u>48,968</u>
Total deductions.....	<u>598,834</u>
Net increase.....	1,108,067
Net assets held in trust for pension benefits, July 1, 2004...	<u>10,493,912</u>
Net assets held in trust for pension benefits, June 30, 2005..	<u>\$11,601,979</u>

The accompanying notes are an
integral part of these financial statements.

TOWN OF BRANFORD, CONNECTICUT

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2005

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town of Branford (the "Town") have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant policies of the Town are described below.

A. Reporting Entity

The Town is incorporated under the provisions of the Statutes of the State of Connecticut. The Town operates under a Representative Town Meeting/Board of Selectmen form of Government and provides the following services as authorized by its Charter: Administrative, Public Safety, Public Works, Health and Welfare, Recreation, Libraries, Education and Public Improvements.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the Town. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

The various funds included in the financial statements are described below:

Governmental Funds

Governmental Funds are those through which most governmental functions typically are financed.

General Fund - the primary operating fund of the Town. This fund is used to account for all financial transactions and resources except those required to be accounted for in another fund. Revenues are derived primarily from property taxes, state and federal grants, licenses, permits, charges for service, and interest income.

Special Revenue Funds - account for revenue derived from specific sources (other than major capital projects) that are restricted by legal and regulatory provisions to finance specific activities.

Capital Project Funds - account for all financial resources used for the acquisition or construction of major capital facilities not being financed by proprietary funds.

Permanent Funds - used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the Town's programs.

Proprietary Funds

Proprietary funds are used to account for activities that are similar to those often found in the private sector. These funds are accounted for on the flow of economic resources measurement focus and use the accrual basis of accounting. The following are the Town's proprietary funds:

Internal Service Funds - account for the financing of goods or services provided by one department to other departments or agencies of the Town on a cost-reimbursement basis. The Workers' Compensation Fund and the Heart and Hypertension Fund are the Town's internal service funds.

Fiduciary Funds

Fiduciary Funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, and other governments. Fiduciary funds are not included in the government-wide statements. The fiduciary funds are as follows:

Pension Trust Fund - accounts for the Branford Retirement System.

Agency Funds - are custodial in nature (assets equal liabilities) and do not involve measurement of results of operation.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, charges for services, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received.

The Town reports the following major governmental funds:

The General Fund is the Town's primary operating fund. It accounts for all financial resources of the Town, except those required to be accounted for in another fund.

The Capital Projects Fund is used to account for the financial resources for the acquisition and construction of major capital facilities.

The Sewer Assessment Fund is used to account for the financial resources related to the sewer assessment projects.

Additionally, the Town reports the following fund types:

The Internal Service Fund accounts for the self insured activities of the Town.

The Pension Trust Fund accounts for the activities of the Branford Retirement System, which accumulates resources for pension benefit payments to qualified Town employees.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The Town has elected not to follow subsequent private-sector guidance.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between certain Town's functions because the elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include property taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Town's internal service funds are charges to customers for benefits. Operating expenses for the internal service fund include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Deposits and Investments

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the Town to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds, repurchase agreements, and certain other investments as described in Note 4.

Investments for the Town are reported at fair value.

E. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds". Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances". All trade and property tax receivables are shown net of an allowance for uncollectibles. Allowances for uncollectibles are computed based on historical data.

Property taxes are assessed as of October 1 and billed the following July. Property taxes are payable in two installments on July 1 and January 1. Automobile levies and amounts under \$100 are due in one installment. Motor vehicle supplemental bills are payable on January 1. Payments not received within one month after the due date become delinquent, with interest charged at the rate of 1-1/2% per month. Assessments for real and personal property, excluding motor vehicles, are computed at seventy percent of the market value. Unpaid balances at June 30 are lienied. An amount of \$750,684 has been established as an allowance for uncollectible taxes. At June 30, 2005 this represents 26.4% of all property taxes receivable.

F. Inventories and Prepaid Items

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

G. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets is not included as part of the capitalized value of the assets constructed.

Property, plant, and equipment is depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	45
Land improvements	20
Infrastructure.....	20-60
Vehicles	6-12
Office equipment	7-10
Computer equipment.....	5-7

H. Compensated Absences

Unused sick leave may be accumulated for certain employees up to a limit ranging from 50 to 225 days, depending upon the contracts in force, for each department in the Town until termination, retirement or death at which time payments will be made. The liability is reported in the government-wide statement of net assets. Payments at termination are charged to the General Fund.

I. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of any significant applicable bond premium or discount. Significant bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

J. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. *Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-Wide Statement of Net Assets*

The governmental fund balance sheet includes a reconciliation between fund balance - total governmental funds and net assets governmental activities as reported in the government-wide statement of net assets. One element of that reconciliation explains that "long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds". The details of this \$(58,404,142) difference are as follows:

Bonds payable.....	\$(32,340,000)
Unamortized deferred charges.....	568,404
Clean Water Fund notes	(19,490,734)
Accrued interest payable - bonds.....	(169,511)
Landfill closure.....	(1,185,000)
Compensated absences	(3,667,882)
Termination benefits.....	(1,208,380)
Capital leases payable.....	(877,828)
Accrued interest payable - leases.....	<u>(33,211)</u>
Net adjustment to reduce fund balance - total governmental funds to arrive at net assets - governmental activities	<u><u>\$(58,404,142)</u></u>

Another element of that reconciliation states that "certain long-term assets are not available to pay for current-period expenditures and therefore, are deferred in the funds". The details of this \$12,218,452 difference are as follows:

Property taxes	\$ 1,924,119
Accrued interest on property taxes	748,725
Housing loans	646,421
School building grants	7,044,689
Assessments	1,744,930
Net pension asset	<u>109,568</u>
Net adjustment to increase fund balance - total governmental funds to arrive at net assets - governmental activities	<u><u>\$12,218,452</u></u>

B. *Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-Wide Statement of Activities*

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances - total governmental funds and changes in net assets of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that "Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense". The details of this \$564,061 difference are as follows:

Capital outlay.....	\$ 3,008,140
Depreciation expense.....	<u>(2,444,079)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities	<u>\$ 564,061</u>

Another element of that reconciliation states that “the issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities”. The details of this \$3,218,180 difference are as follows:

Principal repayments:	
Lease payments	\$ 77,608
General obligation debt.....	3,475,000
Clean Water notes	961,136
Termination benefits	(1,208,380)
Deferred charges on refunding.....	<u>(87,184)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities	<u>\$ 3,218,180</u>

Another element of that reconciliation states that “some revenues reported in the statement of activities do not provide current financial resources and therefore are not reported as revenues in governmental funds”. The details of this \$(1,681,818) difference are as follows:

Property tax receivables	\$ (277,597)
Accrued interest receivable.....	(437,570)
Housing loans receivable	(29,595)
School Building grants.....	(826,949)
Assessments	(359,231)
Contributions from developers.....	<u>249,124</u>
Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities	<u>\$(1,681,818)</u>

3. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

A budget for the General Fund and certain Special Revenue Funds are authorized annually by the Town. The Board of Finance recommends and the Representative Town Meeting (RTM) approves the budget.

The Town adheres to the following procedures in establishing the budgetary data reported in the financial statements for the General Fund and specific Special Revenue Funds (Sewer Assessment, Water Assessment, Open Space Fund, Board of Education Program Fund and Day Care). As required by Town Charter, the Board of Finance holds a public hearing to review and discuss the proposed annual Town budget no later than two weeks before the Annual Budget Meeting of the Representative Town Meeting (RTM). The Board of Finance then recommends and submits a formal annual appropriations budget to the RTM. The RTM must take action on the adoption of the appropriations recommended by the Board of Finance at the Annual Budget Meeting, which must be held no later than the Friday

following the second Tuesday of May. Thereafter, but no later than June 1, the Board of Finance shall determine the rate of taxation for the ensuing fiscal year.

The legal level of control (the level at which expenditures may not legally exceed appropriations) is at the line item level for all budgeted funds. The Board of Finance, upon the request of individual departments, offices or agencies, may approve and must recommend all transfers to the Representative Town Meeting (RTM). No recommended transfer by the Board of Finance shall be effective unless approved by the RTM. There were supplemental appropriations of \$986,551 of this year.

All unencumbered appropriations lapse at year-end except for those in the Capital Projects Fund. Appropriations for these funds are continued until completion of the applicable projects, which often last more than one fiscal year.

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year.

B. Deficit Fund Equity

Fund Balance Deficit

The Capital Projects Fund had a deficit fund balance of \$2,262,393. The deficit will be funded by future transfers, grants or bonding.

Fund Deficits

The following fund had deficit net asset as of June 30, 2005:

<u>Fund</u>	<u>Amount</u>
Internal Service Fund:	
Worker's Compensation Fund	\$110,940
Heart and Hypertension Fund	\$38,360

The Internal Service Fund net asset deficits will be funded by future General Fund contributions.

4. CASH, CASH EQUIVALENTS AND INVESTMENTS

The deposit of public funds is controlled by the Connecticut General Statutes (Section 7-402). Deposits may be made in a "qualified public depository" as defined by Statute, or, in amounts not exceeding the Federal Deposit Insurance Corporation insurance limit in an "out of state bank", as defined by the Statutes, which is not a "qualified public depository".

The Connecticut General Statutes (Section 7-400) permit municipalities to invest in: (1) obligations of the United States and its agencies; (2) highly rated obligations of any state of the United States or of any political subdivision, authority or agency thereof; and (3) shares or other interests in custodial arrangements or pools maintaining constant net asset values and in highly rated no-load open end money market and mutual funds (with constant or fluctuating net asset values) whose portfolios are limited to obligations of the United States and its agencies, and repurchase agreements fully collateralized by such obligations. Other provisions of the Statutes cover specific municipal funds with particular investment authority. The provisions of the Statutes regarding the investment of municipal pension funds does not specify permitted

investments. Therefore, investment of such funds is generally controlled by the laws applicable to fiduciaries and the provisions of the applicable plan.

The Statutes (Sections 3-24f and 3-27f) also provide for investment in shares of the State Short-Term Investment Fund (STIF) and the State Tax Exempt Proceeds Fund (TEPF). These investment pools are under the control of the State Treasurer, with oversight provided by the Treasurer's Cash Management Advisory Board, and are regulated under the State Statutes and subject to annual audit by the Auditors of Public Accounts. Investment yields are accounted for on an amortized-cost basis with an investment portfolio that is designed to attain a market-average rate of return throughout budgetary and economic cycles. Investors accrue interest daily based on actual earnings, less expenses and transfers to the designated surplus reserve, and the fair value of the position in the pool is the same as the value of the pool shares.

A. Cash and Cash Equivalents

The following is a summary of cash and cash equivalents at June 30, 2005:

Deposits:	
Demand accounts.....	\$ 9,559,274
Certificates of deposit.....	<u>7,006,939</u>
Total deposits.....	16,566,213
Petty cash accounts.....	400
Cash equivalents:	
State Tax Exempt Proceeds Fund (TEPF).....	117
State Short-Term Investment Fund (STIF).....	6,253,503
MBIA, Inc. – Cooperative Liquid Assets Securities System (CLASS)	<u>1,051,809</u>
TOTAL CASH AND CASH EQUIVALENTS.....	<u>\$23,872,042</u>

Deposits

At June 30, 2005 the carrying amount of the Town deposits was \$16,566,213 and the bank balance was \$19,193,095.

Custodial Credit Risk – Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town does not have a deposit policy for custodial credit risk. Of the June 30, 2005 bank balance, \$900,392 was covered by Federal Depository Insurance. Connecticut General Statutes require that each depository maintain segregated collateral (not required to be based on a security agreement between the depository and the municipality and, therefore, not perfected in accordance with Federal law) in an amount equal to a defined percentage of its public deposits based upon the depository's risk based capital ratio. A minimum of \$1,900,981, based on June 30, 2005 deposits, was collateralized (collateral held by the pledging bank's trust department is not in the Town's name). The balance of deposits of \$16,391,722 was uninsured and uncollateralized.

Cash Equivalents

Cash equivalents are short-term, highly liquid investments that are both readily convertible to known amounts of cash and purchased within 90 days of maturity. At June 30, 2005 the Town's cash equivalents amounted to \$7,305,429. The following table provides a summary of the Town's cash equivalents (excluding U.S. government guaranteed obligations) as rated by nationally recognized statistical rating organizations.

	<u>Standard and Poor's</u>	<u>Moody's Investor Service</u>	<u>Fitch Ratings</u>
State Short-Term Investment Fund (STIF)	AAAm		
State Tax Exempt Proceeds Fund*			
MBIA, Inc. – Cooperative Liquid Assets Securities System (CLASS)	AA	Aaa	AAA

*Not rated

B. Investments

Investments as of June 30, 2005 in all funds are as follows:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Weighted Average Maturity (Years)</u>
Interest Bearing Investments:		
Corporate bonds	\$ 4,793,428	4.82
U.S. government obligations	396,441	22.63
Other debt securities	2,261,596	26.75
Other Investments:		
Common stock	25,748	
Police Pension Fund and Volunteer Firemen's Pension:		
Open ended mutual funds and exchange traded funds ..	<u>4,636,771</u>	
TOTAL	<u>\$12,113,984</u>	

Portfolio weighted average maturity for interest bearing investments	12.41
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Interest Rate Risk – The Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk – Investments - As indicated above, State Statutes limit the investment options of cities and towns. The Town has no investment policy that would further limit its investment choices. The following table provides a summary of the Town's investments (excluding U.S. government guaranteed obligations) as rated by nationally recognized statistical rating organizations.

	<u>Fair Value</u>	<u>Standard and Poor's</u>
Corporate bonds	\$529,361	AAA
	\$241,250	AA
	\$586,114	AA-
	\$1,995,923	A+
	\$1,332,795	A
	\$107,985	A-
Other debt securities	\$2,261,596	AAA

Concentration of Credit Risk –The Town’s investment policy does not allow for an *investment* in any one private corporation debt issuer that is in excess of five percent of the Town’s total investments.

Custodial Credit Risk – Custodial credit risk for an investment is the risk that, in the event of the failure of the counterparty (the institution that pledges collateral or repurchase agreement securities to the Town or that sells investments to or buys them for the Town), the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At June 30, 2005, the Town had uninsured and unregistered securities held by the counterparty, or by its trust department or agent valued at \$5,215,617 that were not in the Town’s name.

5. RECEIVABLES

Receivables as of year end for the Town’s individual major funds and nonmajor, internal service, and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	<u>General</u>	<u>Capital Projects</u>	<u>Sewer Assessment</u>	<u>Nonmajor and Other Funds</u>	<u>Total</u>
Receivables:					
Interest	\$ 748,725				\$ 748,725
Taxes.....	2,843,435				2,843,435
Accounts.....	295,801			\$ 285,263	581,064
Special assessments...			\$1,601,652		1,601,652
Intergovernmental.....	7,515,466	\$450,000		169,846	8,135,312
Loans				646,421	646,421
Pension contribution..				4,069	4,069
Gross receivables.....	11,403,427	450,000	1,601,652	1,105,599	14,560,678
Less: allowance for uncollectibles.....	(750,684)				(750,684)
Net total receivables	<u>\$10,652,743</u>	<u>\$450,000</u>	<u>\$1,601,652</u>	<u>\$1,105,599</u>	<u>\$13,809,994</u>

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred revenue and unearned revenue reported in the governmental funds were as follows:

	<u>Unavailable</u>	<u>Unearned</u>
Delinquent property taxes receivable.....	\$ 1,924,119	
Accrued interest	748,725	
Special assessments not yet due.....	1,744,930	
Grant drawdowns and unearned fees		\$ 402,003
School Building grants.....	7,044,689	
Housing loans.....	646,421	
Advance tax collections and over collections		1,403,246
Total deferred/unearned revenue for governmental funds.....	<u>\$12,108,884</u>	<u>\$1,805,249</u>

6. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2005 was as follows:

	<u>Beginning Balance</u>	<u>Net Transfers</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:					
Capital assets, not being depreciated:					
Land	\$ 7,164,837		\$ 1,587,132		\$ 8,751,969
Construction in progress	25,225,528	\$(75,000)	546,966		25,697,494
Total capital assets, not being depreciated	32,390,365	(75,000)	2,134,098		34,449,463
Capital assets, being depreciated:					
Buildings and improvements	71,014,203		118,030		71,132,233
Improvements other than buildings	828,299		53,816		882,115
Machinery and equipment	17,291,377	75,000	846,089	\$(160,747)	18,051,719
Infrastructure.....			105,231		105,231
Total capital assets being depreciated	89,133,879	75,000	1,123,166	(160,747)	90,171,298
Less accumulated depreciation for:					
Buildings and improvements	17,602,702		1,363,469		18,966,171
Improvements other than buildings	383,379		34,695		418,074
Machinery and equipment	8,177,745		1,044,569	(134,685)	9,087,629
Infrastructure.....			1,346		1,346
Total accumulated depreciation	26,163,826		2,444,079	(134,685)	28,473,220
Total capital assets, being depreciated, net	62,970,053	75,000	(1,320,913)	(26,062)	61,698,078
Governmental activities capital assets, net	\$95,360,418	\$ - 0 -	\$ 813,185	\$ (26,062)	\$96,147,541

The Town has not implemented the provisions of GASB Statement 34 which require reporting of infrastructure assets acquired prior to July 1, 2002.

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	\$ 105,926
Public safety	405,598
Public works	507,552
Parks, recreation and libraries	57,357
Health and welfare	39,661
Education.....	1,327,985
Total depreciation expense - governmental activities.....	<u>\$2,444,079</u>

Construction Commitments

The Town has active construction projects as of June 30, 2005. The projects include:

<u>Project</u>	<u>Appropriation</u>	<u>Cumulative Expenditures</u>	<u>Encumbrances</u>	<u>Available Balance</u>
Palmerwood Pump Station.....	\$2,115,000	\$239,710		\$1,875,290
Stony Creek Pier	\$400,000	\$400,100		\$(100)
Elementary School Renovation.....	\$12,819,000	\$12,819,000		
Clean Water Project.....	\$32,819,452	\$32,426,279		\$393,173
High School Renovations	\$26,577,000	\$26,554,022		\$22,978
1996/1997 Capital Projects.....	\$474,761	\$467,661		\$7,100
Trolley Trail.....	\$51,235	\$48,916		\$2,319
Sidewalk and Curb	\$777,600	\$755,841		\$21,759
Ambulance Fund.....	\$400,360	\$364,813		\$35,547
Fire Apparatus Fund	\$1,508,799	\$1,366,358		\$142,441
EPA Consent Decree.....	\$9,380,000	\$665,176	\$2,159,329	\$6,555,495
Structural Remediation Fund	\$150,000	\$148,009		\$1,991
Town Hall Renovation.....	\$3,615,000	\$3,513,559		\$101,441
School Roofs.....	\$500,000			\$500,000
Bender Property Acquisition	\$2,100,000	\$1,344,923		\$755,077
Tabor Drive Acquisition	\$2,500,000	\$1,718,912	\$3,465	\$777,623

7. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

Individual fund interfund receivable and payable balances at June 30, 2005, are as follows:

<u>Interfund Receivable</u>	<u>Interfund Payable</u>	<u>Amount</u>
Nonmajor Governmental Funds	General Fund	\$ 231,837
General Fund	Nonmajor Governmental Funds	130,384
General Fund	Internal Service Fund.....	15,695
Nonmajor Governmental Funds	Capital Project Fund	1,006
Capital Project Fund	General Fund	1,209,681
General Fund	Capital Project Fund	363,510
Sewer Assessment Fund	General Fund	106,738
TOTAL		<u>\$2,058,851</u>

All interfund receivables and payables are the result of regularly recurring transactions and represent temporary balances.

Interfund transfers:

Transfer In.....			
	<u>General Fund</u>	<u>Capital Projects</u>	<u>Nonmajor Governmental</u>	<u>Total</u>
Transfer out:				
General Fund.....		\$748,681	\$1,089,192	\$1,837,873
Capital Projects	\$7,138	104,710		111,848
Total transfers out.....	\$7,138	\$853,391	\$1,089,192	\$1,949,721

All transfers represent routine transactions that occur annually to move resources from one fund to another.

8. LONG-TERM DEBT

Changes in Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2005, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Bonds payable:					
General obligation bonds .	\$35,815,000		\$3,475,000	\$32,340,000	\$3,665,000
Clean water notes	20,451,870		961,136	19,490,734	980,537
Less deferred amounts:					
Refunding bonds	(655,588)		(87,184)	(568,404)	
Total bonds and notes payable	55,611,282		4,348,952	51,262,330	4,645,537
Landfill closure	1,567,500		382,500	1,185,000	118,700
Compensated absences	3,996,930		329,048	3,667,882	89,413
Risk management claims	1,164,774	\$ 100,742		1,265,516	857,217
Net pension obligation	62,767		62,767		
Capital leases.....	955,436		77,608	877,828	81,131
Termination benefits		1,208,380		1,208,380	402,793
Governmental activity long-term liabilities	\$63,358,689	\$1,309,122	\$5,200,875	\$59,466,936	\$6,194,791

A schedule of bonds and notes outstanding at June 30, 2005 is presented below:

	<u>Balance July 1, 2004</u>	<u>Issued</u>	<u>Retired</u>	<u>Balance June 30, 2005</u>
General Obligation:				
School, 4.0-5.0%, mature in 2008	\$ 1,812,500		\$ 496,000	\$ 1,316,500
School, 5.9-7.9%, mature in 2009	1,024,000		205,000	819,000
School, 4.5-6.25%, mature in 2017	3,150,000		750,000	2,400,000
School, 4.0-5.0%, mature in 2019	8,510,000		685,000	7,825,000
School, 2.0-4.1%, mature in 2015	7,695,000		75,000	7,620,000
Public improvement, 4.0-5.0%, mature in 2008	401,500		110,500	291,000
Public improvement, 5.9-7.9%, mature in 2009	595,000		120,000	475,000
Public improvement, 4.0-5.0%, mature in 2019	6,825,000		525,000	6,300,000
Public improvement sewer, 4.0-5.0%, mature in 2019	4,475,000		240,000	4,235,000
Special Assessment:				
Sewer, 4.0-5.0%, mature in 2008	119,000		32,500	86,500
Sewer, 5.9-7.9%, mature in 2009	881,000		175,000	706,000
Sewer, 4.5-6.25%, mature in 2017	20,000		20,000	
Water, 4.0-5.0%, mature in 2008	42,000		11,000	31,000
Water, 6.8-7.5%, mature in 2012	265,000		30,000	235,000
Total bonds	35,815,000		3,475,000	32,340,000
State of Connecticut, Water, 2%, mature in 2013	132,062		13,812	118,250
State of Connecticut, Water, 2%, mature in 2019	996,298		61,041	935,257
State of Connecticut, Water, 2%, mature in 2022	19,323,510		886,283	18,437,227
Total bonds and notes	<u>\$56,266,870</u>	<u>\$ - 0 -</u>	<u>\$4,436,136</u>	<u>\$51,830,734</u>

In prior years, the Town has defeased certain general obligation bonds by placing the proceeds of new bonds in an irrevocable trust to provided for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the Town's financial statements. At June 30, 2005, \$15,850,000 of bonds outstanding are considered defeased.

The following is a summary of debt maturities for repayment of bonds and notes.

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2006.....	\$ 4,645,536	\$ 1,857,855	\$ 6,503,391
2007.....	4,515,327	1,668,734	6,184,061
2008.....	4,810,518	1,486,543	6,297,061
2009.....	4,241,117	1,290,210	5,531,327
2010.....	3,762,131	1,118,341	4,880,472
2011-2015	18,709,853	3,480,603	22,190,456
2016-2020	8,366,107	847,268	9,213,375
2021-2023	2,780,145	65,338	2,845,483
TOTAL.....	<u>\$51,830,734</u>	<u>\$11,814,892</u>	<u>\$63,645,626</u>

Clean Water Fund Notes

The Town is currently participating in a Capital Project (Wastewater Design Fund) under the State of Connecticut Clean Water Fund established in accordance with Section 22a-477 of the General Statutes of Connecticut. The Clean Water Fund is administered by the State Department of Environmental Protection and provides grant and loan funds to municipalities for "eligible water quality project costs".

General Obligation Bonds and Notes

All bonds and notes are classified as general obligations of the Town.

Bonds Authorized Unissued

The Town had bonds authorized unissued for various projects as follows:

<u>Project</u>	<u>Authorization</u>	<u>Bonds Previously Issued</u>	<u>Bonds Authorized Unissued</u>
EPA Consent	\$9,380,000	\$140,000	\$9,240,000
School Roofs	\$500,000		\$500,000
Bender Property	\$2,100,000		\$2,100,000
Tabor Drive	\$2,500,000		\$2,500,000

Bond Anticipation Notes

On June 15, 2005, the Town issued \$3,605,000 of bond anticipation notes at 3% for the following projects: Bender Property \$1,000,000, Tabor Drive Land \$1,750,000 and EPA Consent Project \$855,000. The notes mature February 7, 2006. The liability is reported in the Capital Projects Fund.

The Town's indebtedness does not exceed the legal debt limitations as required by the Connecticut General Statutes as reflected in the following schedule:

<u>Category</u>	<u>Debt Limit</u>	(thousands)	<u>Balance</u>
		<u>Indebtedness*</u>	
General purpose	\$151,063	\$11,666	\$139,397
Schools	\$302,126	\$12,936	\$289,190
Sewers	\$251,771	\$33,758	\$218,013
Urban renewal	\$218,202		\$218,202
Pension deficit	\$201,417		\$201,417

The total overall statutory debt limit for the Town is equal to seven times annual receipts from taxation \$469,973.

* Includes bonds authorized unissued (\$13,840) and excludes water bonds of \$266.

** Total school indebtedness has been reduced by State of Connecticut Building Grants commitments of \$7,044.

9. RISK MANAGEMENT

The Town is exposed to various risks of loss related including torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Town generally obtains commercial insurance for these risks, but, as of July 1, 2000, has chosen to retain the risks for workers' compensation claims. The Town's claims for risks covered by insurance have not exceeded covered losses during the past three years.

The Workers' Compensation Internal Service Fund is utilized to report the self-insurance activity. Webster Insurance administers the plan, for which the Town pays a fee. The Town's general government and the Board of Education, contribute based on estimates using historical data. The Town covers all claims up to \$250,000 per employee per year with a stop-loss policy covering amounts exceeding the limit.

The claims liability of \$961,506 reported in the Internal Service Fund at June 30, 2005 is based on the *Government Accounting Standards Board Statement No. 10*, which requires that a liability for estimated claims incurred but not reported be recorded. Changes in the claims liability were as follows for the last two years:

	<u>Current Year Claims</u>			
	<u>Liability July 1,</u>	<u>And Changes In Estimates</u>	<u>Claim Payments</u>	<u>Liability June 30,</u>
2004-05	\$810,411	\$866,146	\$715,051	\$961,506
2003-04	\$430,788	\$969,959	\$590,336	\$810,411

The Heart and Hypertension Fund was established to account for the self insured activities of the Town related to heart and hypertension claims. The claims liability of \$304,010 at June 30, 2005 is based on the *Government Accounting Standards Board Statement #10*, which requires that a liability for estimated claims incurred but not reported be recorded. Changes in the claims liability are as follows:

	Liability <u>July 1,</u>	Current Year Claims And Changes <u>In Estimates</u>	Claim <u>Payments</u>	Liability <u>June 30,</u>
2004-05	\$354,363	\$46,980	\$97,333	\$304,010
2003-04	\$376,702	\$72,262	\$94,601	\$354,363

10. BULKY WASTE LANDFILL

The Town Landfill at the intersection of Tabor Drive and Marshall Road no longer accepts municipal solid waste, yet continues to accept bulky waste from the Town transfer station, and serves as a Department of Environmental Protection (DEP)-approved site for placement of soils with certain contaminants.

State and Federal laws and regulations require the Town of Branford to place final cover on the landfill, and each year the Town appropriates funds for the placement of final cover on completed sections. In the 2004/2005 fiscal year a major closure project was undertaken with the entire top, considered the "Inactive Portion" of the landfill, reaching Substantial Completion by July 15, 2005. To date, \$916,500 has been appropriated and approximately \$1,141,000 was expended with retainage still being held on the new, substantially completed work. Approximately 90% of the total area of the landform has had all layers of final cover applied.

The Town has signed a contract for a \$400,000 grant from the Department of Environmental Protection to cap the top of the landfill, the first \$254,500 of which has been reimbursed with more due from the recent work. It is anticipated that the placement of bulky waste will continue at the front of the landfill for the next two years, with closure costs incurred primarily in fiscal 07/08. Annual appropriations will be placed in a special revenue fund for the final cover for this front section when it no longer receives waste. Based upon engineer's estimates, with a 20% escalator for recent fuel increases, it is anticipated that the final cover costs will total \$1,405,000, including funds already spent, but not including post-closure costs. The Town is required to monitor and maintain the landfill for thirty years after closure. The estimated annual cost for this postclosure activity is \$30,700. These costs will be funded through the General Fund on an annual basis. Regulatory changes or acceleration of the schedule for closure of the landfill may require additional appropriations for the accelerated completion of the installation of final cover.

A 77 acre parcel located north of the active landfill was purchased by the Town through eminent domain in 2004. It is believed to overlay a portion of, and possibly be impacted by, the leachate plume originating from the landfill. Since houses had been proposed by a developer on this site, the Town took the proactive stance of purchasing the property to preclude incompatible development, since control of the plume and of any off-site gas migration is required. Environmental investigations and mitigation have begun on this property, with funds for the project on this adjoining acreage provided by bond proceeds which are separately addressed here, but not totaled in past or future closure costs below. Environmental investigations on this large parcel are not confined to the area presumed to be impacted by the landfill, so only costs directly attributable to mitigation of landfill impacts are mentioned in this note. \$14,900 was spent in fiscal 04/05 on design of, and grant writing for, a pre-treatment basin and wetland for contaminated stormwater.

Summary of Estimated Total Cost of Remaining Closure and Postclosure Care

Final Cover Cost (\$88,000 x 3 fiscal years).....	\$ 264,000
Postclosure Care Costs (30 years):	
Inspection and maintenance of final cover (\$15,400 annually).....	462,000
Monitoring Program, groundwater and Methane(\$12,600 annually).....	<u>459,000</u>
TOTAL.....	<u>\$1,185,000</u>

11. JOINT VENTURES

Bristol Resource Recovery Facility Operating Committee

The Town is a participant with thirteen (13) other cities and towns in a joint venture, the Bristol Resource Recovery Facility Operating Committee (BRRFOC). The BRRFOC was created pursuant to an Inter-Community Agreement to exercise certain rights on behalf of contracting municipalities in dealing with the waste to energy plant built by Ogden Martin Systems of Bristol, Inc. (now Covanta Bristol, Inc.) The governing board consists of Town officials appointed by each of the participating municipalities, and assumes all the management decisions. The Town of Branford has an obligation to appropriate funds in amounts necessary to fulfill its obligations created pursuant to the Intercommunity Agreement dated as of August 15, 1985. These obligations deal with guarantees to meet certain tonnage requirements. The Town expenditures to the BRRFOC amounted to \$944,980 this year. General Fund unreserved, undesignated fund balance for fiscal year ended June 30, 2005 as reflected in the BRRFOC's financial statements is \$12.5 million. A complete set of financial statements for BRRFOC can be obtained from the administrative office at 43 Enterprise Drive, Bristol, Connecticut.

In April 2005, the Committee issued \$41,920,000 Solid Waste Revenue Refunding Bonds (Covanta Bristol, Inc. Project – 2005 Series) (the “Bonds”) with interest rates varying from 3.00 percent to 5.00 percent. The proceeds of the Bonds, in addition to other funds made available as part of the transaction and the allowed investment earnings thereon, were used to current refund \$46,670,000 outstanding revenue bonds of the Committee, with an interest rate of 6.50 percent. The current refunding was undertaken to reduce total debt service costs over the period of fiscal 2005 through 2014 by approximately \$4,300,000. The refunding resulted in present value savings of approximately \$4,000,000.

In accordance with the bond indenture, the Committee has set aside with the Bond Trustee a Debt Service Reserve Fund (the “Fund”), which amount is to be available to meet future debt service obligations, if such obligations cannot be met with current available revenues of the Committee. At June 30, 2005, the market value of the investment in the Fund was \$4,389,633.

In addition to the pledge of revenues provided by the Committee to the Bondholders, the payments of principal and interest on the Bonds maturing on July 1, 2007, through July 1, 2014, are guaranteed by Ambac Assurance Corporation (“Ambac”). Pursuant to the indenture of trust the Committee transfers monthly, one-twelfth of the principal balance due in the subsequent year to the Trustee.

12. EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS

Police Employees Retirement Plan

A. Plan Description

The Town of Branford is the administrator of a single-employer Public Employee Retirement System (PERS) established and administered by the Town to provide pension benefits for its police officers. The PERS is considered to be part of the Town's financial reporting entity and is included in the Town's financial reports as a Pension Trust Fund.

The Town provides police retirement benefits through a single employer, contributory, defined benefit plan. Under the plan, all regular members of the Police Department are eligible. Participants are 100% vested after five (5) years of service. The retirement benefit is calculated at 2% of the highest annual salary out of the last three (3) years immediately prior to retirement multiplied by up to 33 1/3 years of service. Police officers are required to contribute 6% of their base salaries to the PERS. The Plan provides for automatic post-retirement increases on Retiree Pensions up to a maximum of 66 2/3% of pay. If an employee leaves covered employment before five (5) years of service, accumulated employee contributions and related investment earnings are refunded. Benefits and contributions are established by the Town and may be amended only by the Representative Town Meeting.

At July 1, 2003, PERS membership consisted of:

Retirees, disabled and beneficiaries currently receiving benefits.....	30
Terminated employees entitled to benefits but not yet receiving them	2
Active Plan Members	<u>49</u>
TOTAL.....	<u>81</u>

B. Summary of Significant Accounting Policies and Plan Asset Matters

Basis of Accounting: PERS financial statements are prepared using the accrual basis of accounting. Employee and employer contributions are recognized as revenues in the period in which employee services are performed.

Method Used to Value Investments: Investments are reported at fair value. Investment income is recognized as earned. Gains and losses on sales and exchange of investments are recognized on the transaction date. There are no investments in any organization that represent 5% or more of net assets available for benefits.

C. Funding Status and Progress

Police officers are required to contribute 6.0% of base pay to the PERS. The Town is required to contribute the amounts necessary to finance the coverage for its employees as determined by its actuaries; the contribution rate for the current year was 23.9% of covered payroll.

D. Annual Pension Cost and Net Pension Obligations

The Town's annual pension cost and net pension obligation to the Town's Retirement System for the current year were as follows:

Annual required contribution.....	\$ 502,901
Interest on net pension obligation	5,021
Adjustment to annual required contribution	<u>(5,257)</u>
Annual pension cost	502,665
Contributions made	<u>675,000</u>
Increase (decrease) in net pension obligation	(172,335)
Net pension obligation beginning of year	<u>62,767</u>
Net pension obligation (asset) end of year	<u><u>\$(109,568)</u></u>

The following is a summary of certain significant actuarial assumptions and other PERS information:

Actuarial valuation date	July 1, 2003
Actuarial cost method	Projected Unit Credit
Amortization method.....	Level dollar
Remaining amortization period.....	28 years closed
Asset valuation method	4 years smoothed asset value
Actuarial assumptions:	
Investment rate of return	8.0%
Projected salary increases	5.0%
Assumed inflation rate	4.0%

E. Trend Information

<u>Fiscal Year Ended</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation (Asset)</u>	<u>Actual Contribution</u>
6/30/03	\$748,495	100.8%	\$1,341,191	\$754,273
6/30/04	\$486,576	362.0%	\$62,767	\$1,765,000
6/30/05	\$502,665	134.3%	\$(109,568)	\$675,000

F. Pension Plan Required Supplementary Information

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability(AAL) --Entry Age (b)	Unfunded AAL (UAAL) (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a % of Covered Payroll ((a-b)/c)
7/01/99	\$8,336,451	\$11,542,336	\$(3,205,885)	72.2%	\$2,314,802	138.5%
7/01/01	\$9,550,035	\$13,326,943	\$(3,776,908)	71.7%	\$2,601,817	145.2%
7/01/03	\$9,593,076	\$12,551,982	\$(2,958,906)	76.4%	\$2,827,161	104.7%

Schedule of Employer Contributions

Year Ended	Annual Required Contribution	Percentage Contributed
6/30/99	\$755,000	101.9%
6/30/00	\$670,195	107.3%
6/30/01	\$642,000	102.8%
6/30/02	\$665,040	104.5%
6/30/03	\$751,507	100.0%
6/30/04	\$490,583	359.7%

The information presented in the required supplementary schedules was determined as part of the actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation is presented in Section D above.

Municipal Employees' Retirement System

All Town of Branford full-time employees, except the Police Department employees, elected officials and certified teachers and administrators, participate in the Connecticut Municipal Employee's Retirement Fund B (MERF), a cost sharing multiple-employer public employee retirement system (PERS) established by the State of Connecticut and administered by the State Retirement Commission to provide retirement and disability benefits, annual cost-of-living adjustments, and death benefits to the employees and beneficiaries of participating municipalities. Chapter 113 Part II of the General Statutes of Connecticut, which can be amended by legislative action, establishes PERS benefits, member contribution rates, and other plan provisions. MERF is considered to be a part of the State of Connecticut financial reporting entity and is included in the State's financial reports as a pension trust fund. Those reports may be obtained by writing to the State of Connecticut, Office of the State Comptroller, 55 Elm Street, Hartford, Connecticut 06106 or by calling 860-702-3480.

Funding Policy - Plan members are required by State Statute to contribute 2-1/4% of earnings upon which Social Security tax is paid plus 5% of earnings on which no Social Security tax is paid. Each participating municipality is required to contribute at an actuarially determined rate. The current rate is 5.2% of annual covered payroll. The contribution requirements of the Town are established and may be amended by the State Retirement Commission. The Town's contributions to MERF for the years ended June 30, 2005, 2004, and 2003 were \$681,892, \$504,235, and \$303,469, respectively, equal to the required contributions for each year.

Teacher Retirement

All Town of Branford teachers participate in the State of Connecticut Teachers' Retirement System under Section 10.183 of the General Statutes of the State of Connecticut which has a multiple employer PERS. A teacher is eligible to receive a normal retirement benefit if he or she has:

- . Attained age sixty and has accumulated twenty years of credited service in the public schools of Connecticut, or;
- . attained any age and has accumulated thirty-five years of credited service, at least twenty-five years of which are service in the public schools of Connecticut.

The Board of Education withholds 7.25% of all teachers' annual salaries and transmits the funds to the State Teachers' Retirement Board. Teacher payroll subject to retirement amounted to \$17,450,830 or 45.8% of the total Town payroll of \$38,091,104.

The retirement system for teachers is funded by the State based upon the recommendation of the Teachers' Retirement Board. Such contribution includes amortization of actuarially computed unfunded liability. The Town does not have any liability for teacher pensions. For the year ended June 30, 2005 the Town has recorded in the General Fund, intergovernmental revenue and education expenditures in the amount of \$1,170,989 as payments made by the State of Connecticut on-behalf of the Town.

The State of Connecticut Teacher Retirement System is considered to be a part of the State of Connecticut financial reporting entity and is included in the State's financial reports as a pension trust fund. Those reports may be obtained by writing to the State of Connecticut, Office of the State Comptroller, 55 Elm Street, Hartford, Connecticut 06106.

13. CONTINGENT LIABILITIES

The Town of Branford is currently a defendant in a number of lawsuits. It is the opinion of Town officials and legal counsel that such pending litigation will not be finally determined so as to result individually or in the aggregate in a final judgement against the Town which would materially adversely affect its financial position.

TOWN OF BRANFORD, CONNECTICUT

GENERAL FUND

SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 2005

BUDGETED AMOUNTS.....			VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL	FINAL	ACTUAL	
Taxes:				
Current taxes.....	\$63,532,602	\$63,532,602	\$64,251,087	\$ 718,485
Interest income.....	600,000	600,000	550,921	(49,079)
Lien fees.....	7,500	7,500	21,189	13,689
Suspense collections.....	7,500	7,500	15,147	7,647
Delinquent taxes.....	700,000	700,000	1,043,291	343,291
Attorney fees.....			3,716	3,716
Total	64,847,602	64,847,602	65,885,351	1,037,749
Intergovernmental Revenues:				
Education cost sharing.....	1,276,911	1,276,911	1,292,801	15,890
School transportation.....	169,373	169,373	199,091	29,718
Health and welfare.....			23,927	23,927
Principal subsidy.....	793,832	793,832	827,435	33,603
Interest subsidy.....	302,290	302,290	242,234	(60,056)
Adult education.....	16,318	16,318	202,026	(16,318)
Circuit breaker elderly.....	200,000	200,000		2,026
Elderly tax relief - freeze.....	20,000	20,000		(20,000)
Boat exemption.....	98,245	98,245	98,245	
Disability exemption.....	3,000	3,000	1,607	(1,393)
Veterans' reimbursement - State.....	70,000	70,000	23,354	(46,646)
Manufacturing PILOT grant.....	400,000	400,000	442,728	42,728
Pequot grant.....	111,377	111,377	105,845	(4,532)
Private property exemption.....	119,554	119,554	120,476	922
State property exemption.....	45,123	45,123	48,144	3,021
State counseling grants.....	132,000	132,000	119,804	(12,196)
Miscellaneous State grants.....			1,615	1,615
COPS Fast.....	43,750	43,750		(43,750)
Total	3,801,773	3,801,773	3,750,332	(51,441)
Licenses, Permits and Fees:				
Oil burner permits.....	100	100	478,140	(100)
Building permits.....	225,000	225,000	7,380	253,140
Excavation permits.....	6,000	6,000	46,936	1,380
Electrical permits.....	23,000	23,000	30,771	23,936
Plumbing permits.....	17,000	17,000	53,444	13,771
Heating, air conditioning and ventilation permits.....	21,000	21,000	226	32,444
Sewer connection permits.....	150	150	76	76
Other licenses and permits.....	700	700	480	(220)
Zoning Board of Appeals.....	7,500	7,500	7,265	(235)
Planning and Zoning.....	15,000	15,000	20,615	5,815

(Continued) - 1.

TOWN OF BRANFORD, CONNECTICUT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS), ETC.

BUDGETED AMOUNTS.....			VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL	FINAL	ACTUAL	
Licenses, Permits and Fees (continued):				
Map copies - building and engineering.....	\$ 2,000	\$ 2,000	\$ 1,722	\$ (278)
Inland wetlands applications.....	13,000	13,000	18,192	5,192
Transfer station escrow.....	104,900	104,900	264,303	159,403
Trip passes.....	2,300	2,300	3,383	1,083
Permits and tags - police.....	1,000	1,000	11,248	10,248
Special wages - police.....	400,000	400,000	337,627	(62,373)
False alarm fees.....	15,000	15,000	18,800	3,800
Waste treatment fees.....	210,000	210,000	297,400	87,400
North Branford sewer fees.....	200,000	200,000	337,008	137,008
Pump out services.....	3,600	3,600	3,239	(361)
Town Clerk other monies.....	260,000	260,000	369,786	109,786
Conveyance taxes.....	180,000	180,000	690,562	510,562
DEP licenses - Town portion.....	600	600	530	30
Marriage licenses - Town portion.....	2,200	2,200	2,607	407
Dog licenses.....	5,500	5,500	6,535	1,035
Ambulance service fees.....	725,000	725,000	927,020	202,020
Miscellaneous permits and fees - fire services.....			706	706
Counseling fees and services.....	400,000	400,000	386,720	(13,280)
Counseling - United Way Contribution.....	18,000	18,000	10,025	(7,975)
DEP Nutrient Credit.....	125,000	125,000	81,556	(43,444)
Total	2,983,550	2,983,550	4,414,526	1,430,976
Interest income.....	235,000	235,000	596,801	361,801
Other:				
Willoughby - Wallace Library fees.....	3,000	3,000	4,697	1,697
Employee health insurance co-pay.....	145,000	145,000	195,621	50,621
In lieu of taxes - telephone access.....	337,264	337,264	275,059	(62,205)
In lieu of taxes - SCRW.....	214,000	214,000	197,268	(16,732)
Leases.....	9,400	9,400	8,806	(594)
Telephone booths.....	500	500	221	(279)
Insurance claims and refunds.....	10,000	10,000	12,735	2,735
Miscellaneous refunds.....			11,713	11,713
Miscellaneous income.....	16,000	10,000	147,466	137,466
Sale of Town property.....	43,500	43,500	71,792	28,292
Reimbursement Town services.....	20,000	20,000	8,163	(11,837)
COBRA/dental reimbursement.....			133	133
Unliquidated encumbrances.....			237,008	237,008
Warden fees.....			8,902	8,902
Total other.....	792,664	792,664	1,179,584	386,920
Total revenues	72,660,589	72,660,589	75,826,594	3,166,005

(Continued) - 2.

TOWN OF BRANFORD, CONNECTICUT
 GENERAL FUND
 SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS), ETC.

	BUDGETED AMOUNTS			VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL	FINAL	ACTUAL	
Other financing sources:				
Transfers in.....		\$ 7,138	\$ 7,138	
Total revenues and other financing sources.....	\$72,660,589	\$72,667,727	75,833,732	\$3,166,005
Budgetary revenues are different than GAAP revenues because:				
State of Connecticut "on-behalf" contributions to the Connecticut State Teachers' Retirement System for Town teachers are not budgeted.....				
Cancelled encumbrances are not reported as revenue for financial reporting purposes.....			1,170,989	
The Board of Education does not budget for certain intergovernmental grants which are credited against education expenditures for budgetary reporting. These amounts are recorded as revenues and expenditures for financial reporting purposes.....			(237,008)	
			262,145	
Total revenues and other financing sources as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds - Exhibit IV			\$77,029,858	

TOWN OF BRANFORD, CONNECTICUT

GENERAL FUND

SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 2005

	BUDGETED AMOUNTS.....				VARIANCE
	ORIGINAL	FINAL	ACTUAL		FAVORABLE (UNFAVORABLE)
General government:					
Legislative.....	\$ 12,719	\$ 14,719	\$ 12,500		\$ 2,219
Executive.....	314,241	314,241	309,985		4,256
Finance.....	55,604	55,604	34,987		20,617
Treasurer.....	290,297	305,366	302,489		2,877
Assessor.....	358,714	375,857	345,098		30,759
Review of Assessments.....	15,755	16,445	14,986		1,459
Tax Collector.....	228,113	477,934	459,332		18,602
Town Clerk.....	177,190	190,871	176,134		14,737
Law.....	494,000	458,000	433,732		24,268
Labor Relations Negotiations.....	55,000	55,000	45,940		9,060
Probate Court.....	11,200	11,200	8,392		2,808
Elections.....	67,525	79,317	73,260		6,057
Planning and Zoning.....	219,744	224,044	213,789		10,255
Development Commission.....	8,026	8,026	5,925		2,101
Inland Wetlands Commission.....	4,325	4,325	4,323		2
General Government Buildings.....	61,918	62,981	62,813		168
Cable Television.....	718,602	734,230	720,708		13,522
Electronic Data Processing.....	1,925	2,283	1,968		315
Human Resources.....	501,922	503,617	500,000		3,617
	212,910	213,258	210,389		2,869
Total	3,809,730	4,107,318	3,937,750		169,568
Public safety:					
Police Service.....	4,215,639	4,223,560	4,184,001		39,559
Police Service - special detail.....	425,000	425,000	306,807		118,193
Fire Protection.....	3,031,288	3,288,553	3,212,220		76,333
Building Department.....	77,225	117,225	82,206		35,019
Other protection - Dog Warden.....	102,078	102,078	95,545		6,533
Total	7,851,230	8,156,416	7,880,779		275,637
Public works and highways:					
Public Works.....	2,134,521	2,204,810	2,162,103		42,707
Water Pollution Control.....	1,929,956	1,866,026	1,847,598		18,428
Sanitation and Waste.....	2,658,088	2,677,585	2,490,550		187,035
General Engineering.....	163,245	172,009	170,254		1,755
Total	6,885,810	6,920,430	6,670,505		249,925

(Continued) - 1.

TOWN OF BRANFORD, CONNECTICUT
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS), ETC.

BUDGETED AMOUNTS.....			VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL	FINAL	ACTUAL	
Recreation:				
Branford Recreation Department.....	\$ 743,508	\$ 743,508	\$ 736,781	\$ 6,727
Parker Park.....	58,777	58,777	54,265	4,512
Young's Park Commission.....	7,520	7,520	7,516	4
Docks and Recreational facilities.....	32,200	32,200	23,179	9,021
Public Celebration.....	24,999	24,999	23,777	222
Conservation Commission.....	6,100	6,100	5,878	222
Total	873,104	873,104	852,396	20,708
Libraries:				
James Blackstone Memorial Library.....	821,280	821,280	821,280	
Willoughby-Wallace Library.....	167,419	167,419	165,165	2,254
Total	988,699	988,699	986,445	2,254
Health and welfare:				
Human Services.....	955,248	955,248	924,459	30,789
Commission for the Elderly.....	318,728	318,728	311,038	7,690
East Shore District Health.....	160,859	160,859	160,359	500
Total	1,434,835	1,434,835	1,395,856	38,979
Board of Education.....	38,610,494	38,489,012	38,449,145	39,867
Pension and insurance:				
Pension and Contributions.....	1,993,730	2,031,230	1,950,790	80,440
Employee Group Insurance.....	2,857,354	2,965,496	2,728,572	236,924
Municipal insurance.....	1,348,000	1,348,000	1,248,666	99,334
Contingency.....	753,270	1,148		1,148
Total	6,952,354	6,345,874	5,928,028	417,846
Capital Projects.....	762,425	763,425	651,776	111,649
Debt service:				
Principal retirement.....	4,092,638	4,167,638	4,167,636	2
Interest and fiscal charges.....	2,056,878	2,007,516	2,004,562	2,954
Total	6,149,516	6,175,154	6,172,198	2,956
Total expenditures	74,318,197	74,254,267	72,924,878	1,329,389

(Continued) - 2.

TOWN OF BRANFORD, CONNECTICUT
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS), ETC.

	BUDGETED AMOUNTS		ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL	FINAL		
Other financing uses:				
Transfers to other funds:				
Special Revenue Fund:				
Retiree Benefit Fund	\$ 150,000	\$ 850,000	\$ 850,000	
Open Space Fund	30,300	30,300	30,300	
Special Programs	50,000	50,000	50,000	
Revaluation Fund	158,892	158,892	158,892	
Capital Projects Fund:				
Fire Apparatus	119,000	119,000	119,000	
Sewer Reserve	275,000	338,930	338,930	
DPW Apparatus	4,200	4,200	4,200	
Capital Procurement		286,551	286,551	
Total other financing uses	787,392	1,837,873	1,837,873	
TOTAL	\$75,105,589	\$76,092,140	74,762,751	\$1,329,389
Budgetary expenditures are different than GAAP expenditures because:				
State of Connecticut "on-behalf" payments to the Connecticut State Teachers' Retirement System for				
Town teachers are not budgeted			1,170,989	
Encumbrances for purchases and commitments ordered but not received are reported in the year the				
order is placed for budgetary purposes, but in the year received for financial reporting purposes.			431,001	
The Board of Education does not budget for certain intergovernmental grants which are credited				
against education expenditures for budgetary reporting. These amounts are recorded as revenues				
and expenditures for financial reporting purposes			262,145	
Total expenditures and other financing sources as reported on the statement of revenues, expenditures,				
and changes in fund balances - governmental funds - Exhibit IV			\$76,626,886	

TOWN OF BRANFORD, CONNECTICUTGENERAL FUNDCOMPARATIVE BALANCE SHEET
JUNE 30, 2005 AND 2004

	2005	2004
<u>A S S E T S</u>		
Cash and cash equivalents.....	\$17,753,158	\$15,653,891
Receivables:		
Taxes (net).....	2,092,749	2,616,928
Intergovernmental.....	7,515,468	8,118,461
Other.....	1,044,526	2,557,054
Due from other funds.....	509,589	1,489,938
Prepaid items.....	74,196	62,833
TOTAL.....	<u>\$28,989,686</u>	<u>\$30,499,105</u>
 <u>L I A B I L I T I E S</u> <u>A N D</u> <u>F U N D B A L A N C E</u>		
Liabilities:		
Accounts payable and accrued expenses.....	\$ 1,644,204	\$ 2,554,174
Due to other funds.....	1,548,256	1,156,238
Deferred revenues.....	11,365,649	12,392,881
Other.....	360,228	727,435
Total liabilities.....	<u>14,918,337</u>	<u>16,830,728</u>
Fund balance:		
Reserved for encumbrances.....	303,784	971,793
Reserved for prepaid items.....	74,196	62,833
Unreserved:		
Designated for subsequent year budget.....	2,145,000	2,445,000
Undesignated - available for appropriation..	<u>11,548,369</u>	<u>10,188,751</u>
Total fund balance.....	<u>14,071,349</u>	<u>13,668,377</u>
TOTAL.....	<u>\$28,989,686</u>	<u>\$30,499,105</u>

TOWN OF BRANFORD, CONNECTICUT

REPORT OF TAX COLLECTOR
FOR THE YEAR ENDED JUNE 30, 2005

GRAND LIST	UNCOLLECTED TAXES JULY 1, 2004	LAWFUL CORRECTIONS	FORECLOSURES AND ADJUSTMENTS	TRANSFERS TO SUSPENSE	ADJUSTED TAXES COLLECTIBLE	TAXES	INTEREST	LIENS	TOTAL	UNCOLLECTED TAXES JUNE 30, 2005
1988	\$ 103		\$ (103)		\$ 274					\$ 274
1989	274				693					693
1990	693				12,014					12,014
1991	12,014				17,796	\$ 2,897	\$ 1,241	\$ 48	\$ 4,186	14,899
1992	17,796				20,925	940	2,399	25	3,364	19,985
1993	20,925	\$ (6,600)			51,555	25,782	4,005	72	29,859	25,773
1994	58,155				57,182	30,170	8,424	120	38,714	27,012
1995	63,672				85,018	52,184	11,649	192	64,025	32,834
1996	97,761	(12,664)	(79)		97,634	58,027	13,551	216	71,794	39,607
1997	110,490	(12,774)	(82)		128,272	54,485	19,463	168	74,116	73,787
1998	281,299	(13,151)	(87)	\$ (139,789)	346,169	79,243	16,837	480	96,560	266,926
1999	359,362	(13,101)	(92)		488,078	143,846	50,271	936	194,953	344,232
2000	501,599	(13,423)	(98)		626,430	224,735	75,811	1,431	301,977	401,695
2001	649,086	(22,554)	(102)		1,195,889	617,561	125,066	5,030	747,657	578,328
2002	1,231,893	(35,672)	(332)		65,256,463	64,251,087	195,167	1,748	64,448,002	1,005,376
2003	65,712,549	(394,627)	(61,459)							
TOTAL ...	\$69,117,671	\$ (531,056)	\$ (62,434)	\$ (139,789)	\$68,384,392	65,540,957	523,933	10,366	66,075,256	\$2,843,435
				Suspense collections		14,843	26,988		41,831	
				Administrative fees				10,822	10,822	
				TOTAL		\$65,555,800	\$550,921	\$21,188	\$66,127,909	

TOWN OF BRANFORD, CONNECTICUT

NONMAJOR GOVERNMENTAL FUNDS

COMBINING BALANCE SHEET

JUNE 30, 2005

		SPECIAL REVENUE.....BOARD OF EDUCATION.....						
REVALUATION	OPEN SPACE	WATER ASSESSMENT	PROGRAM	DAY CARE	EDUCATIONAL GRANTS	CAFETERIA	ENERGY EFFICIENCY	
\$ 43,936	\$199,604	\$ 52,295	\$41,206	\$213,853	\$168,712	\$ 58,078	\$22,509	
		143,278			651	10,345		
					68,212	39,511		
	226,672					12,765		
TOTAL	\$199,604	\$195,573	\$41,206	\$213,853	\$237,575	\$110,699	\$22,509	
A S S E T S								
Cash and cash equivalents								
Investments								
Accounts receivable								
Intergovernmental								
Due from other funds								
Inventory								
TOTAL	\$199,604	\$195,573	\$41,206	\$213,853	\$237,575	\$110,699	\$22,509	
L I A B I L I T I E S								
A N D								
F U N D B A L A N C E								
Liabilities:								
Accounts payable	\$ 2,400	\$ 9,787		\$ 3,078	\$118,434	\$ 74,132		
Due to other funds			\$ 300					
Deferred revenue		\$143,278	6,307					
Total liabilities	2,400	9,787	6,607	3,078	118,434	74,132		
Fund balance:								
Reserved:								
Inventory							12,765	
Permanent account								
Unreserved:								
Undesignated	268,208	189,817	34,599	210,775	119,141	23,802	\$22,509	
Total fund balance	268,208	189,817	34,599	210,775	119,141	36,567	22,509	
TOTAL	\$270,608	\$199,604	\$195,573	\$213,853	\$237,575	\$110,699	\$22,509	

TOWN OF BRANFORD, CONNECTICUT

NONMAJOR GOVERNMENTAL FUNDS

COMBINING BALANCE SHEET (CONTINUED)

JUNE 30, 2005

SPECIAL REVENUE

	SMALL CITIES	TOWN AID ROAD	TECHNOLOGY INFRASTRUCTURE	PASS THROUGH GRANTS	PARK AND RECREATION	SPECIAL PROGRAMS	RETIREE BENEFIT
Cash and cash equivalents	\$ 45,390	\$102,004	\$150		\$357,427	\$268,114	\$1,006,287
Investments							
Accounts receivable	646,421					130,624	
Intergovernmental						72,123	
Due from other funds		5,165				1,000	
Inventory							
TOTAL	\$691,811	\$107,169	\$150	\$ - 0 -	\$357,427	\$471,861	\$1,006,287

ASSETS

LIABILITIES
AND
FUND BALANCE

Liabilities:

Accounts payable

Due to other funds

Deferred revenue

Total liabilities

Fund balance:

Reserved:

Inventory

Permanent account

Unreserved:

Undesignated

Total fund balance

TOTAL

TOWN OF BRANFORD, CONNECTICUTNONMAJOR GOVERNMENTAL FUNDSCOMBINING BALANCE SHEET (CONTINUED)

JUNE 30, 2005

.....SPECIAL REVENUE.....

	COUNSELING CENTER	WILLOUGHBY WALLACE LIBRARY	TOURISM	EXIT 53 IMPROVEMENT	ELDERLY COMMISSION	BOARD OF EDUCATION SEVERANCE	TOTAL
Cash and cash equivalents							
Investments							
Accounts receivable							
Intergovernmental							
Due from other funds							
Inventory							
	\$82,683	\$ 9,030 92,054	\$4	\$(365)	\$247,321	\$34,536	\$2,952,774
		6		365			92,054
							931,684
							169,846
							232,843
							12,765
TOTAL	\$82,683	\$101,090	\$4	\$ -0-	\$247,321	\$34,536	\$4,391,966

A S S E T S

TOTAL

L I A B I L I T I E S

AND

F U N D B A L A N C E

Liabilities:

Accounts payable

Due to other funds

Deferred revenue

\$ 411 \$ 400 \$ 211,585

3,037 \$4 130,384

936,832

Total liabilities

1,278,801

Fund balance:

Reserved:

Inventory

Permanent account

Unreserved:

Undesignated

12,765

Total fund balance

3,100,400

TOTAL

\$4,391,966

(Continued) -- 3.

TOWN OF BRANFORD, CONNECTICUT

NONMAJOR GOVERNMENTAL FUNDS

COMBINING BALANCE SHEET (CONTINUED)
JUNE 30, 2005

		PERMANENT FUND.....					TOTAL	
		DAMASCUS CEMETERY	LESHINE SCHOLARSHIP	CASPAR BLOCK SCHOLARSHIP	GUSTAF NELSON MEMORIAL	JOHN B. HART	CASPAR BLOCK SPECIAL RECREATION GRANT	NONMAJOR GOVERNMENTAL FUNDS
A S S E T S								
Cash and cash equivalents		\$ 13,306	\$ 5,398	\$ 5,731	\$ 35,104	\$ 1,260	\$ 62,334	\$ 3,075,907
Investments		109,169						201,223
Accounts receivable								931,684
Intergovernmental								169,846
Due from other funds								232,843
Inventory								12,765
TOTAL		\$122,475	\$ 5,398	\$ 5,731	\$ 35,104	\$ 1,260	\$ 62,334	\$ 4,624,268
L I A B I L I T I E S								
F U N D B A L A N C E								
Liabilities:								
Accounts payable	\$ 2,000							\$ 213,585
Due to other funds								130,384
Deferred revenue								936,832
Total liabilities		2,000						2,000
Fund balance:								1,280,801
Reserved:								
Inventory								
Permanent account		1,500	\$ 4,000	\$ 5,000	\$ 30,000		\$ 59,920	12,765
Unreserved:								100,420
Designated		118,975	1,398	731	5,104	\$ 1,260	2,414	3,230,282
Undesignated		120,475	5,398	5,731	35,104	1,260	62,334	3,343,467
Total fund balance		\$122,475	\$ 5,398	\$ 5,731	\$ 35,104	\$ 1,260	\$ 62,334	\$ 4,624,268
TOTAL								

(Concluded) - 4.

TOWN OF BRANFORD, CONNECTICUT

NONMAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2005

	REVALUATION	OPEN SPACE	WATER ASSESSMENT	PROGRAM	DAY CARE	EDUCATIONAL GRANTS	CAFETERIA	ENERGY EFFICIENCY
Revenues:								
Assessment income			\$47,712					
Interest on assessments			17,072					
Intergovernmental revenues								
Investment income		\$ 3,830	881	\$ 1,633	\$ 730	\$2,159,182	\$ 178,368	\$ 1,204
Sale of food							242	
Sales and services		72,020			588,882		896,446	
Program income				100,280				
Other	\$ 2,957		1,000		5,952		42,430	
Total revenues	2,957	75,850	66,665	101,913	595,564	2,159,182	1,117,486	1,204
Expenditures:								
Current:								
General government	365,885							
Public safety								
Public works and highway								
Parks, recreation and libraries ..		76,419						
Health and human services				94,038	568,838	2,108,392	1,117,682	77,689
Education			61,014					
Debt service								
Total expenditures	365,885	76,419	61,014	94,038	568,838	2,108,392	1,117,682	77,689
Excess (deficiency) of revenues over expenditures	(362,928)	(569)	5,651	7,875	26,726	50,790	(196)	(76,485)
Other financing sources:								
Transfers in	158,892	30,300						
Net change in fund balances	(204,036)	29,731	5,651	7,875	26,726	50,790	(196)	(76,485)
Fund balance (deficit), July 1, 2004 ..	472,244	160,086	46,644	26,724	184,049	68,351	36,763	98,994
Fund balance, June 30, 2005	\$ 268,208	\$189,817	\$52,295	\$ 34,599	\$210,775	\$ 119,141	\$ 36,567	\$ 22,509

(Continued) - 1.

TOWN OF BRANFORD, CONNECTICUT

NORMAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2005

	SMALL CITIES	TOWN AID ROAD	TECHNOLOGY INFRASTRUCTURE	PASS THROUGH GRANTS	PARK AND RECREATION	SPECIAL PROGRAMS	RETIREE BENEFIT
Revenues:							
Assessment income							
Interest on assessments							
Intergovernmental revenues	\$ 8,750	\$147,582		\$255,411		\$ 738,271	
Investment income	514	2,304			\$ 4,912	8,329	\$ 6,287
Sale of food							
Sales and services							
Program income	29,596				320,296		
Other		50				53,705	
Total revenues	38,860	149,936		255,411	325,208	800,305	6,287
Expenditures:							
Current:							
General government							
Public safety						38,802	
Public works and highway		109,004				366,889	
Parks, recreation and libraries					226,393	587,304	
Health and human services				255,411			
Education	101,704						
Debt service							
Total expenditures	101,704	109,004		255,411	226,393	992,995	
Excess (deficiency) of revenues over expenditures	(62,844)	40,932			98,815	(192,690)	6,287
Other financing sources:							
Transfers in						50,000	850,000
Net change in fund balances	(62,844)	40,932			98,815	(142,690)	856,287
Fund balance (deficit), July 1, 2004 ..	97,334	60,923	\$ - 0 -	- 0 -	114,533	504,182	150,000
Fund balance, June 30, 2005	\$ 34,490	\$101,855	\$ - 0 -	\$ - 0 -	\$213,348	\$ 361,492	\$1,006,287

(Continued) - 2.

TOWN OF BRANFORD, CONNECTICUT

NONMAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2005

SPECIAL REVENUE

	COUNSELING CENTER	WILLOUGHBY WALLACE LIBRARY	TOURISM	EXIT 53 IMPROVEMENT	ELDERLY COMMISSION	BOARD OF EDUCATION SEVERANCE	TOTAL
Revenues:							
Assessment income							\$ 47,712
Interest on assessments		\$ 3,503					17,072
Intergovernmental revenues		6,236	\$ 3			\$ 536	3,491,067
Investment income	\$ 1,010						38,651
Sale of food							896,446
Salaries and services							560,902
Program income				\$ 365	\$ 247,321		450,172
Other	67,034	6					420,820
Total revenues	68,044	9,745	3	365	247,321	536	6,022,842
Expenditures:							
Current:							
General government							404,687
Public safety							366,889
Public works and highway							696,308
Parks, recreation and libraries ..		19,612	5				322,429
Health and human services	36,992						394,107
Education							3,966,639
Debt service							61,014
Total expenditures	36,992	19,612	5				6,212,073
Excess (deficiency) of revenues over expenditures	31,052	(9,867)	(2)	365	247,321	536	(189,231)
Other financing sources:							
Transfers in							1,089,192
Net change in fund balances	31,052	(9,867)	(2)	365	247,321	536	999,961
Fund balance (deficit), July 1, 2004 ..	51,220	107,520	2	(365)	- 0 -	34,000	2,213,204
Fund balance, June 30, 2005	\$82,272	\$ 97,653	\$ -0-	\$ -0-	\$247,321	\$34,536	\$3,113,165

(Continued) - 3.

TOWN OF BRANFORD, CONNECTICUT

NONMAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2005

	PERMANENT FUND.....					CASPAR BLOCK		TOTAL	
	DAMASCUS CEMETERY	LESHINE SCHOLARSHIP	CASPAR BLOCK SCHOLARSHIP	GUSTAF NELSON MEMORIAL	JOHN B. HART	SPECIAL RECREATION GRANT		NONMAJOR GOVERNMENTAL FUNDS	
Revenues:									
Assessment income								\$	47,712
Interest on assessments									17,072
Intergovernmental revenues								3,491,067	
Investment income					\$ 42	\$ 1,436	\$ 11,230		
Sale of food	\$ 8,663	\$ 130	\$ 138	\$ 821				49,881	
Sales and services								896,446	
Program income								660,902	
Other								450,172	
Total revenues	8,663	130	138	821	42	1,436	11,230	420,820	6,034,072
Expenditures:									
Current:									
General government								404,687	
Public safety								366,889	
Parks, recreation and libraries					1,280		1,280	596,308	
Health and human services	2,100	250	250	500			2,100	323,709	
Education							1,000	396,207	
Debt service								3,967,639	
Total expenditures	2,100	250	250	500	1,280		4,380	61,014	6,216,453
Excess (deficiency) of revenues over expenditures	6,563	(120)	(112)	321	(1,238)	1,436	6,850	(182,381)	
Other financing sources:									
Transfers in								1,089,192	
Net change in fund balances	6,563	(120)	(112)	321	(1,238)	1,436	6,850	906,811	
Fund balance (deficit), July 1, 2004	113,912	5,519	5,842	34,783	2,498	60,898	223,452	2,436,656	
Fund balance, June 30, 2005	\$120,475	\$5,398	\$5,731	\$35,104	\$ 1,260	\$62,334	\$230,302	\$3,343,467	

(Concluded) - 4.

TOWN OF BRANFORD, CONNECTICUT

INTERNAL SERVICE FUND

COMBINING STATEMENT OF NET ASSETS
JUNE 30, 2005

	WORKERS' COMPENSATION FUND	HEART AND HYPERTENSION FUND	INTERFUND ELIMINATIONS	TOTAL
ASSETS:				
Cash and cash equivalents	\$ 867,555	\$271,245		\$1,138,800
Due from other funds	5,595		\$ (5,595)	
Total assets.....	873,150	271,245	(5,595)	1,138,800
LIABILITIES:				
Accounts payable	6,889			6,889
Claims incurred not reported	961,506	304,010		1,265,516
Due to other funds	15,695	5,595	(5,595)	15,695
Total liabilities.....	984,090	309,605	(5,595)	1,288,100
NET ASSETS:				
Unrestricted	\$(110,940)	\$(38,360)	\$ - 0 -	\$ (149,300)

TOWN OF BRANFORD, CONNECTICUT

INTERNAL SERVICE FUND

COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2005

	WORKERS' COMPENSATION FUND	HEART AND HYPERTENSION FUND	INTERFUND ELIMINATIONS	TOTAL
Operating revenues:				
Contributions for benefits.....	\$ 862,000	\$ 154,000		\$1,016,000
Other.....	3,573	5,300		8,873
Total operating revenues.....	865,573	159,300		1,024,873
Operating expenses:				
Benefit claims.....	866,146	46,980		913,126
Claims administration.....	77,649			77,649
Total operating expenses.....	943,795	46,980		990,775
Operating income (loss).....	(78,222)	112,320		34,098
Nonoperating income - interest income.....	20,762	6,541		27,303
Change in net assets.....	(57,460)	118,861		61,401
Net assets (deficit), July 1, 2004.....	(53,480)	(157,221)		(210,701)
Net assets (deficit), June 30, 2005.....	\$ (110,940)	\$ (38,360)	\$ - 0 -	\$ (149,300)

TOWN OF BRANFORD, CONNECTICUTINTERNAL SERVICE FUNDCOMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2005

	WORKERS' COMPENSATION FUND	HEART AND HYPERTENSION FUND	INTERFUND ELIMINATIONS	TOTAL
Cash flows from (to) operating activities:				
Cash received for benefits.....	\$1,006,405	\$ 154,000		\$1,160,405
Cash paid for benefits and administration.....	(774,033)	(101,437)		(875,470)
Cash received for other	3,573	5,300		8,873
Cash flows from operating activities.....	235,945	57,863		293,808
Cash flows from investing activities:				
Interest income.....	20,762	6,541		27,303
Net increase in cash and cash equivalents.....	256,707	64,404		321,111
Cash and cash equivalents, July 1, 2004.....	610,848	206,841		817,689
Cash and cash equivalents, June 30, 2005.....	\$ 867,555	\$ 271,245	\$ - 0 -	\$1,138,800
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss).....	\$ (78,222)	\$112,320		\$ 34,098
Changes in balance sheet accounts:				
Increase (decrease) in payables.....	169,762	(54,457)		115,305
(Increase) decrease in receivables.....	144,405			144,405
Net cash provided by operating activities.....	\$235,945	\$ 57,863	\$ - 0 -	\$293,808

TOWN OF BRANFORD, CONNECTICUTAGENCY FUNDCOMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2005

	BALANCE JULY 1, 2004	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2005
<u>BRANFORD CONSERVATION COMMISSION</u>				
<u>ASSETS</u>				
Cash and cash equivalents	\$1,447	\$34	\$ - 0 -	\$1,481
<u>LIABILITIES</u>				
Due to students, employees and other groups	\$1,447	\$34	\$ - 0 -	\$1,481
<u>SHELLFISH COMMISSION</u>				
<u>ASSETS</u>				
Cash and cash equivalents	\$10,623	\$2,807	\$1,168	\$12,262
<u>LIABILITIES</u>				
Due to students, employees and other groups	\$10,623	\$2,807	\$1,168	\$12,262
<u>ACADEMY-ON-THE-GREEN</u>				
<u>ASSETS</u>				
Cash and cash equivalents	\$31,837	\$2,079	\$ - 0 -	\$33,916
<u>LIABILITIES</u>				
Due to students, employees and other groups	\$31,837	\$2,079	\$ - 0 -	\$33,916

(Continued) - 1.

TOWN OF BRANFORD, CONNECTICUT
 AGENCY FUND
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, ETC.

	BALANCE JULY 1, 2004	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2005
<u>VOLUNTEER FIREMENS' PENSION FUND</u>				
<u>ASSETS</u>				
Cash and cash equivalents	\$ 1,265	\$12,000		\$ 13,265
Investments	157,607	51,752	\$32,010	177,349
Due from other funds	12,000		12,000	- 0 -
TOTAL ASSETS.....	\$170,872	\$63,752	\$44,010	\$190,614
<u>LIABILITIES</u>				
Due to students, employees and other groups	\$170,872	\$51,752	\$32,010	\$190,614
<u>COMMISSION ON SERVICES FOR THE ELDERLY</u>				
<u>ASSETS</u>				
Cash and cash equivalents	\$61,507	\$165,887	\$201,099	\$26,295
<u>LIABILITIES</u>				
Accounts payable	\$ 2,662		\$ 2,662	
Due to other funds	1,324		1,324	
Due to students, employees and other groups	57,521	\$165,887	197,113	\$26,295
TOTAL LIABILITIES.....	\$61,507	\$165,887	\$201,099	\$26,295
<u>STUDENT ACTIVITY FUNDS</u>				
<u>ASSETS</u>				
Cash and cash equivalents	\$614,571	\$1,589,449	\$1,548,762	\$655,258
Investments		137,414		137,414
TOTAL ASSETS.....	\$614,571	\$1,726,863	\$1,548,762	\$792,672
<u>LIABILITIES</u>				
Due to students, employees and other groups	\$614,571	\$1,726,863	\$1,548,762	\$792,672

TOWN OF BRANFORD, CONNECTICUT
 AGENCY FUND
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, ETC.

	BALANCE JULY 1, 2004	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2005
<u>TOTAL - ALL FUNDS</u>				
<u>ASSETS</u>				
Cash and cash equivalents	\$721,250	\$1,772,256	\$1,751,029	\$ 742,477
Investments	157,607	189,166	32,010	314,763
Due from other funds	12,000		12,000	- 0 -
<u>TOTAL ASSETS</u>	<u>\$890,857</u>	<u>\$1,961,422</u>	<u>\$1,795,039</u>	<u>\$1,057,240</u>
<u>LIABILITIES</u>				
Accounts payable	\$ 2,662		\$ 2,662	
Due to other funds	1,324		1,324	
Due to students, employees and other groups	886,871	\$1,949,422	1,779,053	\$1,057,240
<u>TOTAL LIABILITIES</u>	<u>\$890,857</u>	<u>\$1,949,422</u>	<u>\$1,783,039</u>	<u>\$1,057,240</u>

TOWN OF BRANFORD, CONNECTICUTCAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDSCOMPARATIVE SCHEDULE BY SOURCE
JUNE 30, 2005 AND 2004

	2005	2004
Governmental funds capital assets:		
Land.....	\$ 8,751,969	\$ 7,164,837
Land improvements.....	882,115	828,299
Buildings and improvements.....	71,132,233	71,014,203
Furniture and equipment.....	18,051,719	17,291,377
Infrastructure.....	105,231	
Construction in progress.....	<u>25,697,494</u>	<u>25,225,528</u>
TOTAL.....	<u>\$124,620,761</u>	<u>\$121,524,244</u>
Investments in governmental funds capital assets by source:		
Assets acquired prior to July 1, 2002.....	\$112,046,215	\$112,185,888
General Fund revenue/bonds.....	11,436,541	8,834,457
Contributions/donations.....	342,661	73,918
Special Revenue Funds.....	<u>795,344</u>	<u>429,981</u>
TOTAL.....	<u>\$124,620,761</u>	<u>\$121,524,244</u>

TOWN OF BRANFORD, CONNECTICUT

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

SCHEDULE BY FUNCTION AND ACTIVITY
JUNE 30, 2005

	TOTAL	LAND	LAND IMPROVEMENTS	BUILDINGS AND IMPROVEMENTS	FURNITURE AND EQUIPMENT	INFRASTRUCTURE	CONSTRUCTION IN PROGRESS
General government.....	\$ 8,054,709	\$3,056,936	\$ 81,516	\$ 4,513,864	\$ 402,393		
Public safety.....	9,647,222	292,087	43,038	4,444,285	4,867,812		
Public works and highway.....	39,349,981	1,699,047	91,283	2,535,077	9,221,849	\$105,231	\$25,697,494
Parks, recreation and libraries....	5,631,130	3,161,217	453,278	1,808,312	208,323		
Health and human services.....	1,231,845	52,236	5,900	923,956	249,753		
Education.....	60,705,874	490,446	207,100	56,906,739	3,101,589		
TOTAL.....	\$124,620,761	\$8,751,969	\$882,115	\$71,132,233	\$18,051,719	\$105,231	\$25,697,494

TOWN OF BRANFORD, CONNECTICUTCAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDSSCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED JUNE 30, 2005

	GOVERNMENTAL FUNDS CAPITAL ASSETS JULY 1, 2004	ADDITIONS	DELETIONS	GOVERNMENTAL FUNDS CAPITAL ASSETS JUNE 30, 2005
General government....	\$ 6,396,927	\$1,663,082	\$ 5,300	\$ 8,054,709
Public safety.....	8,933,673	734,623	21,074	9,647,222
Public works and highway.....	38,729,771	713,573	93,363	39,349,981
Parks, recreation and libraries.....	5,650,646	12,578	32,094	5,631,130
Health and human services.....	1,172,143	59,702		1,231,845
Education.....	60,641,084	73,706	8,916	60,705,874
TOTAL.....	<u>\$121,524,244</u>	<u>\$3,257,264</u>	<u>\$160,747</u>	<u>\$124,620,761</u>

TOWN OF BRANFORD, CONNECTICUTSTATEMENT OF DEBT LIMITATION
JUNE 30, 2005

(thousands)

Total tax collections (including interest and lien fees) received by Treasurer for the year ended June 30, 2005.....						\$66,128
Total tax collections (including interest and lien fees) of coterminous Municipalities (estimated).....						994
Reimbursement for revenue loss on: Elderly tax relief.....						17
BASE						<u>\$67,139</u>
	<u>General Purpose</u>	<u>Schools</u>	<u>Sewers</u>	<u>Urban Renewal</u>		<u>Pension Deficit</u>
Debt limitation:						
2-1/4 times base.....	\$151,063					
4-1/2 times base.....		\$302,126				
3-3/4 times base.....			\$251,771			
3-1/4 times base.....				\$218,202		
3 times base.....						\$201,417
Total	151,063	302,126	251,771	218,202		201,417
Indebtedness:						
Bonds payable.....	7,066	19,980	24,518			
Bonds authorized and unissued	4,600		9,240			
School building grants receivables		(7,044)				
Total indebtedness..	11,666	12,936	33,758			
Debt limitation in excess of outstanding and authorized debt.....	<u>\$139,397</u>	<u>\$289,190</u>	<u>\$218,013</u>	<u>\$218,202</u>		<u>\$201,417</u>

NOTE 1: In no case shall total indebtedness exceed seven times annual receipts from taxation \$469,973.

NOTE 2: Water bonds of \$266 are excluded from the computation above.